State of California
Franchise Tax Board

ANNUAL REPORT

1984

STATE OF CALIFORNIA

FRANCHISE TAX BOARD

ANNUAL REPORT

Including Statistics of Income Compiled from
1983 Returns of Individuals and Corporations

1984 CALENDAR YEAR

MEMBERS OF THE BOARD

Kenneth Cory, Chairman	*Controller*
Richard Nevins	*Chairman, Board of Equalization*
Jesse Huff	*Director of Finance*
Gerald H. Goldberg	*Executive Officer*

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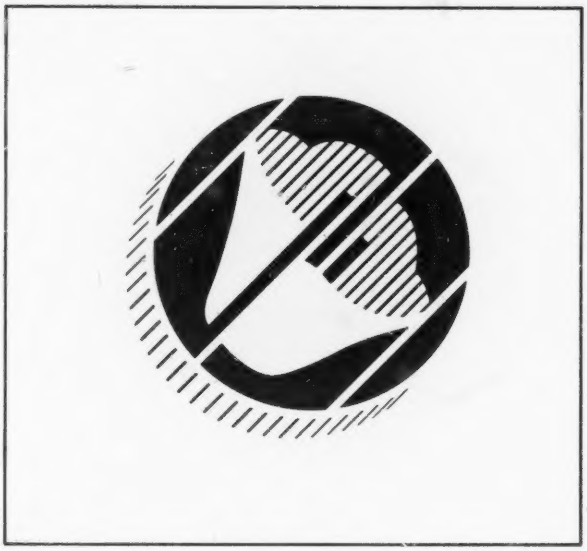
INTRODUCTION



The Franchise Tax Board, created by the Legislature in 1929, administers the state's Personal Income Tax Law, the Bank and Corporation Tax Law, and the Homeowner and Renter Assistance Law.

The three-member board is chaired by Controller Kenneth Cory. Board members are Richard Nevins, Chairman of the Board of Equalization, and Jesse Huff, Director of the Department of Finance. Daily administration of the department is the responsibility of Gerald Goldberg, Executive Officer.

TAX PAID

During 1984, Californians filed just under 11 million 1983 income-year returns and paid $10 billion in state taxes. During the same period, banks and corporations filed 337,000 returns totaling $3.4 billion in paid tax.

REVENUE FOR THE GENERAL FUND

The department collected $13.4 billion, which represents 54.3 percent of the General Fund revenue in calendar year 1983.

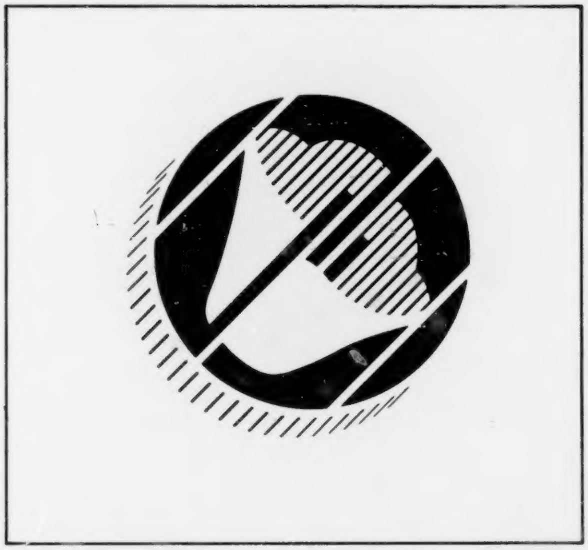
The Personal Income Tax Program accounted for 40.5 percent of the General Fund total and the Bank and Corporation Tax Program accounted for 13.8 percent.

GENERAL FUND CALENDAR YEAR COLLECTIONS
Cash Basis*

	1983		*1984*		*Percent Change from Previous Year*
	Amount (Millions)	*% of Total*	*Amount (Millions)*	*% of Total*	
Personal Income Tax	$7,912.7	37.3	$10,016.2	40.5	+26.6
Bank and Corporation Taxes	2,876.8	13.5	3,414.1	13.8	+18.7
Subtotals	$10,789.5	50.8	$13,430.3	54.3	+24.5
Retail Sales and Use Taxes	$7,959.5	37.5	$9,165.2	37.0	+15.1
Estate, Gift, and Inheritance Taxes	337.8	1.6	283.2	1.1	−16.2
Insurance Company Tax	715.3	3.4	480.0	1.9	−32.9
Cigarette Tax	177.3	0.8	184.4	0.7	+4.0
Alcoholic Beverage Excise Taxes	136.9	0.6	137.4	0.6	+0.4
Horse Racing Fees	112.3	0.5	113.9	0.5	+1.4
Other Revenues Plus Interest on Investments	1,012.1	4.8	952.4	3.9	−5.9
Subtotals	$10,451.2	49.2	$11,316.5	45.7	+8.3
Grand Totals	$21,240.7	100.0	$24,746.8	100.0	+16.5

* Derived from monthly cash flow statement in State Budget.

PERSONAL INCOME TAX



The number of California personal income tax returns filed in 1984 increased by two percent, or 230,000 returns over those filed in 1983. The distribution of those returns showed fewer returns with adjusted gross incomes under $25,000 and more returns with adjusted gross incomes over $25,000. The amount of self-assessed taxes increased by 16 percent to $8.4 billion.

INDEXING

Beginning with the 1978 taxable year, the Legislature provided for adjustment of the tax brackets, standard deduction (hereafter referred to as zero bracket amount), and personal credit amounts in order to reduce the escalating effect of inflation on tax liabilities. Originally, the tax brackets were adjusted by the percentage change in the California Consumer Price Index in excess of three percent. The Legislature modified the method prescribed to remove the three percent threshold for the 1980 and 1981 taxable years only. The voters of California made this method of indexing permanent when they passed Proposition 7 in June of 1982.

The inflation index factor used for the 1983 taxable year was −1.2 percent. The personal credits have increased from $50 in 1977 to $76 in 1983 for joint taxpayers. The threshold of the maximum tax rate (11 percent) has increased to $50,860 for 1983, up 54 percent from the $33,000 of 1977.

INCOME REPORTED

The California Personal Income Tax Law requires the reporting of most sources of income. In addition to the more obvious sources of income, such as salaries and wages, dividends, and interest, reportable income also includes such income as alimony, annuities and pensions, gross receipts of unincorporated businesses, rents and royalties, gains on the sale of capital assets, gambling winnings, and net income from estates and trusts. Nonreportable income is either in the form of transfer payments, such as social security, unemployment insurance, or welfare payments, or is statutorily exempt, such as interest on government bonds.

ADJUSTED GROSS INCOME

Adjusted gross income is the basis for the income distributions shown in the Statistical Appendix. Adjusted gross income literally means gross income less adjustments. These adjustments are primarily for expenses incurred in earning income, such as employee business expenses and moving expenses. Some adjustments are designed to promote desirable social objectives, such as encouraging taxpayers to save for their retirement through individual and self-employed retirement plans.

Deductions from adjusted gross income are provided to exclude certain expenditures from the measure of the tax. Some expenses can impair the taxpayer's ability to pay taxes, such as large medical costs and casualty losses. Other deductions are used as incentives, such as the promotion of charitable contributions. If these itemized deductions do not exceed the standard deduction amount available to all taxpayers, the latter can be taken instead.

Adjusted gross income is reduced by deductions, either zero bracket amount or itemized, to arrive at taxable income. The progressive tax rate schedule, ranging from one to 11 percent, is applied to this tax base in determining the tax before credits. Taxpayers with adjusted gross income (AGI) under $10,000 made up 35 percent of all returns filed but account for only one percent of the total tax paid. In contrast, taxpayers with AGI over $50,000 comprised eight percent of all returns but paid 55 percent of the total tax.

Personal Income Tax
RETURNS BY INCOME CLASS
1982 and 1983 Income Years

Adjusted Gross Income Class	*1982 Income Year Returns*	*1983 Income Year Returns*	*Percent Change 1982 to 1983*
Less than $5,000	2,180,033	2,131,623	−2.2
$5,000 to 10,000	1,689,550	1,717,400	+1.6
10,000 to 15,000	1,440,400	1,397,010	−3.0
15,000 to 20,000	1,217,850	1,208,270	−0.8
20,000 to 25,000	950,350	973,550	+2.4
25,000 to 30,000	809,400	815,740	+0.8
30,000 to 40,000	1,091,500	1,127,330	+3.3
40,000 to 50,000	607,600	666,000	+9.6
50,000 and over	734,741	913,157	+24.3
Totals	10,721,424	10,950,080	+2.1

The largest component of AGI continues to be wages and salaries, representing 79 percent of all income. Interest income is a distant second, with eight percent. Net sales of capital assets, annuities and pensions, dividends, and net business and professional gains accounted for approximately 3 to 4 percent each of the total income.

Personal Income Tax
SOURCES OF REPORTED ADJUSTED GROSS INCOME
1982 and 1983 Income Year

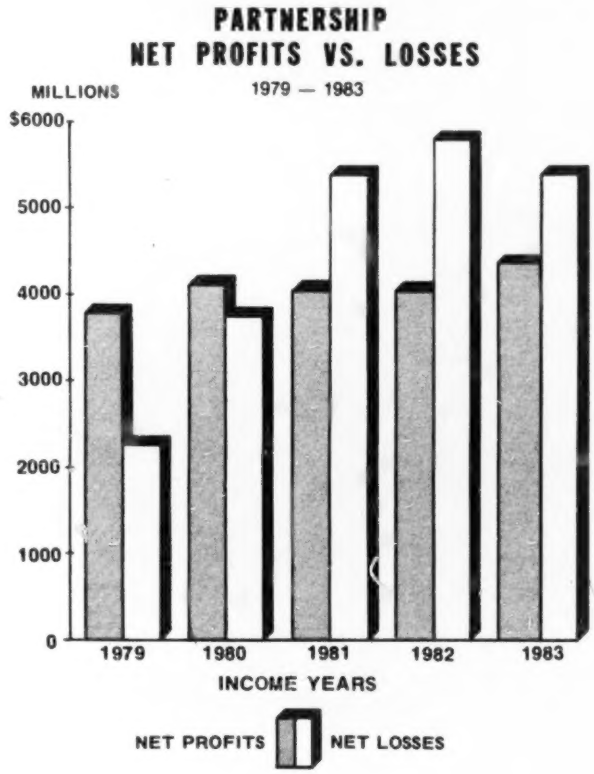
	1983 Income Year			
	1982 Income Year Amount (Millions)	*Amount (Millions)*	*% of Total Income*	*Percent Change 1982 to 1983*
Salary and Wages	$183,294.1	$196,791.4	78.9	+7.4
Dividends	6,655.5	6,434.9	2.6	−0.3
Interest	19,359.4	19,445.4	7.8	+0.4
Annuities and Pensions	7,550.1	8,924.0	3.6	+18.2
Net Sale of Capital Assets	7,914.8	10,407.3	4.1	+31.5
Rents and Royalties	−2,091.0	−2,233.4	−0.9	−6.8
Net Business and Professional Gains *	6,131.4	8,210.8	3.3	+33.9
Net Partnership Gains	−1,728.2	−1,051.4	−0.4	+39.2
Other Income **	2,472.3	2,595.9	1.0	+5.0
Total Income	$229,558.6	$249,524.9	100.0	+8.7
Total Adjustments to Income	4,694.3	5,267.5		+12.2
Total Adjusted Gross Income	$224,864.3	$244,257.4		+8.6

* Includes farm income and losses.

** Includes net income from the disposition of noncapital assets, income from alimony, gambling, and other miscellaneous sources.

PARTNERSHIPS

Partnership returns, filed on Form 565, are not taxable as such but are treated as reporting entities only. The distributive shares are reported and taxed on individual returns of the partners.



In net terms, on individual returns, total partnership losses exceeded gains in 1983 for the third year. The bar chart on partnership net profits versus losses since 1979 shows that, while net profits have remained relatively constant, net losses have increased by 136 percent.

DEDUCTIONS

The zero bracket amount for 1983 was $1,510 for a single person or a married person filing a separate return. Joint taxpayers, heads of household, and surviving spouses with dependent children were allowed a $3,020 zero bracket amount. The zero bracket amount amounted to $14.4 billion and was claimed by 6.6 million, or 61 percent of all taxpayers.

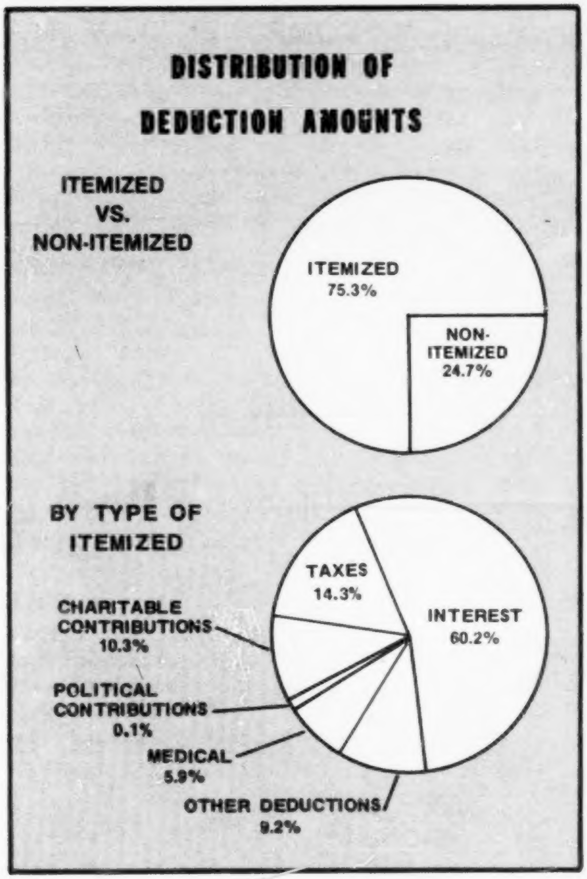
The taxpayer is allowed to itemize deductions in lieu of the zero bracket amount. Allowable deductions include medical expenses above a threshold amount, charitable and political contributions, most state and local taxes (except state personal income taxes), interest expenses, and casualty and theft losses above a threshold amount. Itemized deductions were reported on 4.3 million, or 39 percent of all returns filed and amounted to $43.8 billion, or 75 percent of all deductions.

Personal Income Tax
ITEMIZED DEDUCTIONS BY TYPE
1983 Income Year

Type of Deduction	*Number of Returns*	*Amount Deducted (Millions)*	*Average Amount Deducted*
Medical	1,326,983	$2,583.7	$1,947
Taxes Total	4,290,077	6,278.0	1,463
Real Estate	3,608,011	3,144.1	871
Sales	4,218,042	2,511.5	595
Auto License	3,260,040	451.3	138
Other	753,573	171.0	227
Charitable Contributions Total	3,981,624	4,520.5	1,135
Cash and Carryover from Prior Years	3,956,161	4,585.7	1,159
Other than Cash	1,698,966	966.7	569
Carryforward to Future Years	103,928	1,031.8	9,928
Political Contributions	254,545	23.3	92
Interest Total	4,073,368	26,374.1	6,475
Mortgage	3,259,870	18,401.3	5,645
Installments and Other	3,729,824	7,972.8	2,138
Other Deductions	3,932,408	4,015.6	1,021
Totals	4,317,259	$43,798.5	$10,145

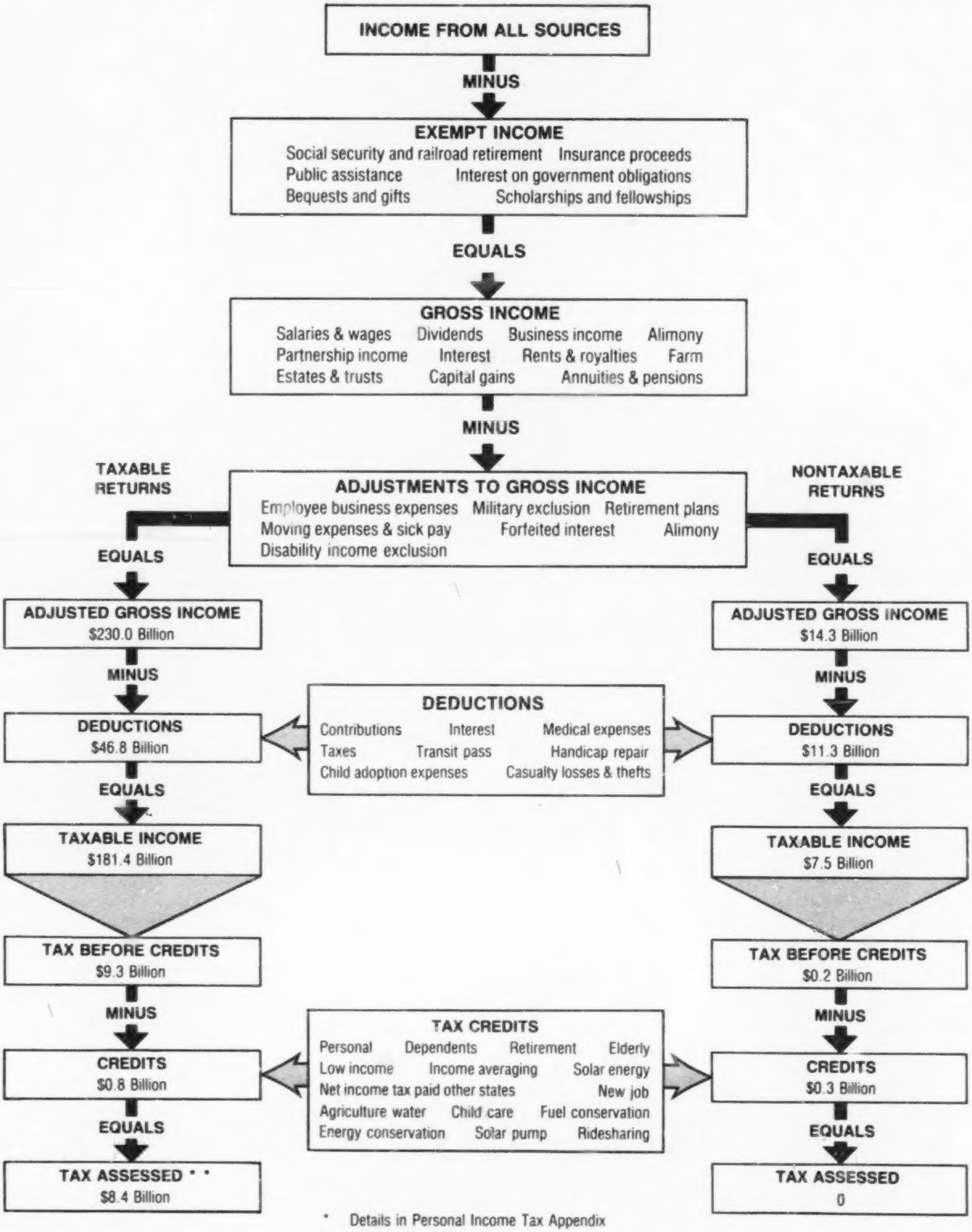
The table on "Itemized Deductions by Type" gives the relative frequency and amounts of itemized deductions claimed for the 1983 taxable year. Home mortgage interest and other interest were the largest category of all deductions, amounting to $26.4 billion and 60 percent of all itemized deductions. The average home mortgage interest deduction was $5,645 in 1983, up 11 percent from 1982.

State and local sales taxes continue to be the second largest deduction category. Real estate taxes and sales tax make up 90 percent of all taxes deducted.



Total deductions amounted to $58.2 billion in 1983, an increase of six percent over 1982.

COMPONENTS OF THE PERSONAL INCOME TAX *


INCOME FROM ALL SOURCES
MINUS
EXEMPT INCOME
Social security and railroad retirement
Insurance proceeds
Public assistance
Interest on government obligations
Bequests and gifts
Scholarships and fellowships
EQUALS
GROSS INCOME
Salaries & wages
Dividends
Business income
Alimony
Partnership income
Interest
Rents & royalties
Farm
Estates & trusts
Capital gains
Annuities & pensions
MINUS
TAXABLE RETURNS
NONTAXABLE RETURNS
ADJUSTMENTS TO GROSS INCOME
Employee business expenses
Military exclusion
Retirement plans
Moving expenses & sick pay
Forfeited interest
Alimony
Disability income exclusion
EQUALS
ADJUSTED GROSS INCOME
$230.0 Billion
MINUS
DEDUCTIONS
$46.8 Billion
EQUALS
TAXABLE INCOME
$181.4 Billion
TAX BEFORE CREDITS
$9.3 Billion
MINUS
CREDITS
$0.8 Billion
EQUALS
TAX ASSESSED * *
$8.4 Billion
DEDUCTIONS
Contributions
Interest
Medical expenses
Taxes
Transit pass
Handicap repair
Child adoption expenses
Casualty losses & thefts
TAX CREDITS
Personal
Dependents
Retirement
Elderly
Low income
Income averaging
Solar energy
Net income tax paid other states
New job
Agriculture water
Child care
Fuel conservation
Energy conservation
Solar pump
Ridesharing
EQUALS
ADJUSTED GROSS INCOME
$14.3 Billion
MINUS
DEDUCTIONS
$11.3 Billion
EQUALS
TAXABLE INCOME
$7.5 Billion
TAX BEFORE CREDITS
$0.2 Billion
MINUS
CREDITS
$0.3 Billion
EQUALS
TAX ASSESSED
0

* Details in Personal Income Tax Appendix

* * Includes preference tax

TAX PAYMENTS

Withholding continues to dominate as the major method of tax collection, with $6.4 billion for 1983, or 73 percent of total collections. Estimate payments of $2.3 billion and final payments of $.7 billion make up the remainder of the tax collection methods.

Withholding was reported on 8.1 million returns, or 74 percent of all returns filed, for an average of $789, up $28 from the 1982 average. Estimate tax payments were reported on one million returns of typically higher-income individuals representing 10 percent of all returns, with an average payment of $2,165, up $45 from 1982.

Refunds were issued to seven million taxpayers, amounting to $2 billion. Another 300,000 taxpayers elected to apply their overpayment to their 1984 tax liability. Overpayments are the result of various factors, such as tax credits, understating of deductions for withholding purposes, and the refundable nature of the renter's credit when it exceeds the tax liability.

PREFERENCE INCOME TAX

In addition to the regular tax, California imposes a tax on certain income sources called "tax preferences." The preference tax is an additional tax on taxpayers who benefit substantially from various forms of tax-free income or deductions under the regular income tax rules. The tax is sometimes called a "minimum tax," because it often applies to taxpayers who pay little or no tax under regular rules.

Items that are subject to preference tax are excess itemized deductions (certain deductions which exceed 60 percent of adjusted gross income), accelerated depreciation on real and personal property depreciation, excess intangible drilling costs, excess farm losses, and other various excess deductions.

Not all preference income is subject to tax. An exemption of $4,000 is allowed for a single person or joint custody head of household, and $8,000 is allowed for a married couple, surviving spouse, or head of household.

The amount of preference tax paid in 1983 was $298 million. This tax, averaging $1,542, was paid by 194,000 taxpayers.

INCOME AVERAGING

Since 1964, California law has provided tax relief similar to federal law for those taxpayers whose incomes have increased dramatically over prior years. Generally, taxpayers can benefit from income averaging and pay less tax for the current year when their current taxable income is more than one-third greater than their average taxable income for the preceding four years.

Personal Income Tax
INCOME AVERAGING
10-Year Comparison by Income Years
1974–1983 Income Years

Income Year	*Number of Returns*	*Total Tax Savings*	*Average Savings*	*Percent Change in Number of Returns*
1974	175,698	30,906,613	176	+41.1
1975	208,358	32,648,754	157	+18.6
1976	275,253	46,645,304	169	+32.1
1977	355,858	70,691,129	199	+29.3
1978	360,271	69,601,142	193	+1.2
1979	448,268	87,895,271	196	+24.4
1980	530,846	96,577,053	182	+18.4
1981	629,757	99,317,718	158	+18.6
1982	551,781	93,256,098	169	−6.1
1983	522,492	111,582,142	213	−5.3

This tax benefit was reported on 522,000 returns in 1983, a decline of five percent from the number who averaged in 1982.

ENERGY CREDITS

California has had a solar energy tax credit since the 1976 taxable year. The credit was originally 10 percent of the cost of qualifying systems. The credit on residential property was increased to 55 percent of cost, with a maximum of $3,000 beginning in 1977. Credit reductions were made for recreation and therapeutic water heating systems beginning with installations in 1981. For nonresidential property where the cost exceeds $12,000, the credit is 25 percent of cost without limitation. The state credit must be reduced by any federal credit which the taxpayer is entitled to claim.

Personal Income Tax
SOLAR AND ENERGY CONSERVATION CREDIT
1976–1983 Income Years

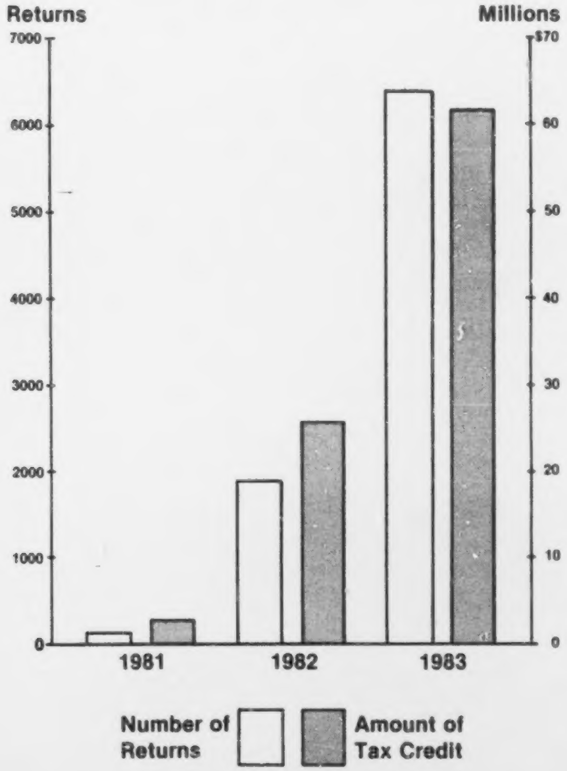
Income Year	Solar		Energy Conservation	
	Number of Returns	Credit[1] Claimed	Number of Returns	Credit[1] Claimed
1976	5,434	$633,593	–	–
1977	13,462	7,755,850	–	–
1978	28,520	16,380,573	–	–
1979	57,508	33,724,464	–	–
1980	101,358	57,533,919	–	–
1981	91,584	45,259,920	217,691[2]	$37,592,952
1982	80,135	56,084,087	238,353	46,520,674
1983	83,015	72,956,089	198,892	38,780,328

[1] Before audits and includes credit carried over from previous years; consequently, it is not comparable to other published tables.

[2] The first year of Energy Conservation Tax Credit.

Solar credits were claimed on 83,000 returns, amounting to $73 million in tax savings for the 1983 taxable year. The average credit was $879, which was up 25 percent from 1982. The major factor attributing to the growth in the amount of solar credit claimed is the increase in windmill credits, as indicated on the bar chart.

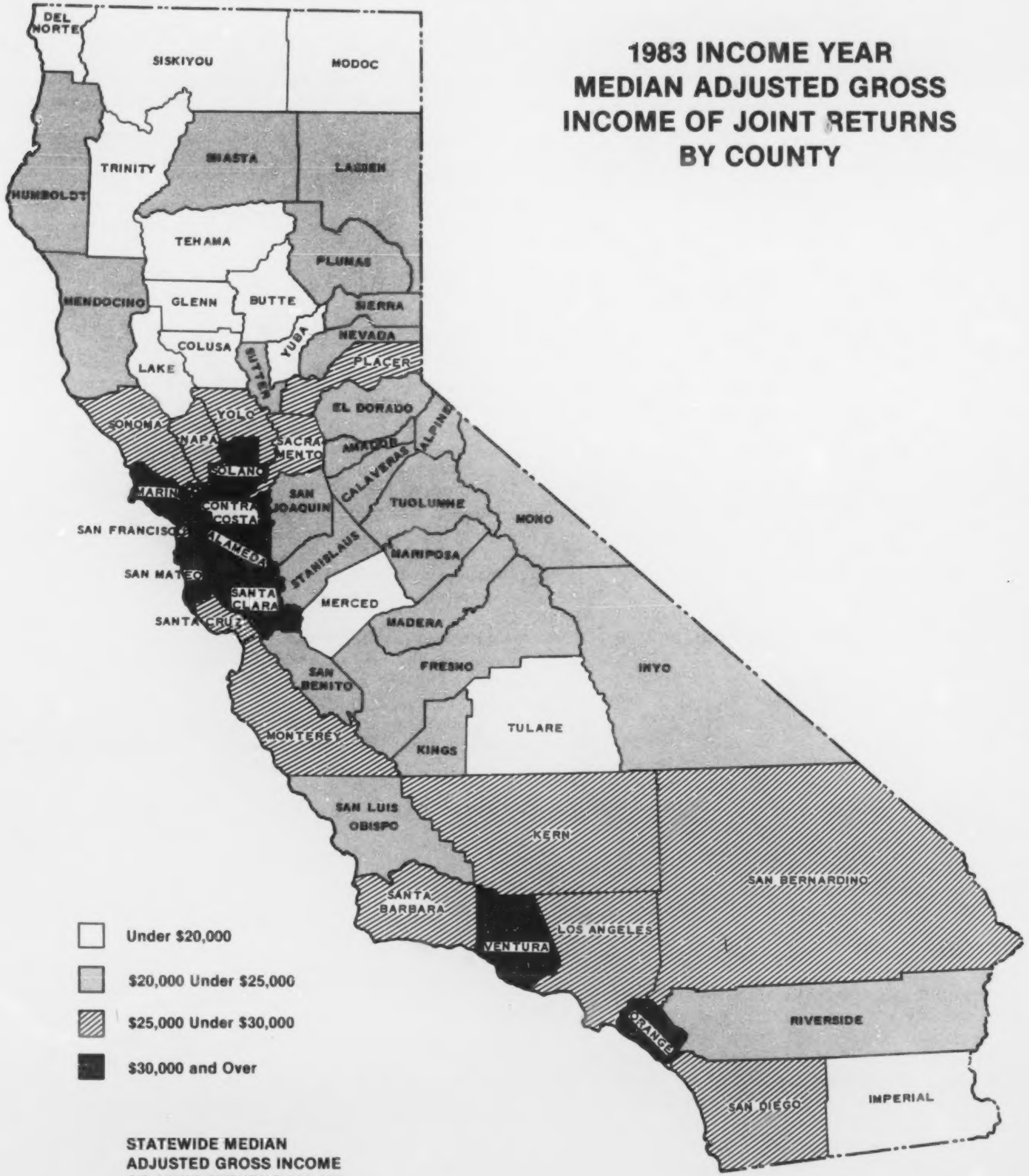
Windmill Solar Tax Credit
3-Year Comparison
By Number of Returns & Amount of Tax Credit



The state allowed another energy-related credit to be taken beginning with the 1981 taxable year. This energy conservation credit on residential property is 40 percent of the cost of various energy conservation measures not associated with a solar energy system up to a maximum credit of $1,500. For nonresidential property where the cost exceeds $6,000, the credit is 25 percent of cost, with no maximum. The state credit must be reduced by any federal credit that applies.

The number of energy credits claimed decreased by 17 percent from 1982, to 199,000 claims. The total amount of these claims was $38.8 million, for an average of $195.

1983 INCOME YEAR MEDIAN ADJUSTED GROSS INCOME OF JOINT RETURNS BY COUNTY


DEL NORTE
SISKIYOU
MODOC
TRINITY
SHASTA
LASSEN
HUMBOLDT
TEHAMA
PLUMAS
MENDOCINO
GLENN
BUTTE
SIERRA
NEVADA
COLUSA
YUBA
SUTTER
LAKE
PLACER
SONOMA
YOLO
EL DORADO
NAPA
SACRAMENTO
ALPINE
AMADOR
SOLANO
CALAVERAS
MARIN
SAN JOAQUIN
TUOLUMNE
MONO
CONTRA COSTA
SAN FRANCISCO
ALAMEDA
STANISLAUS
MARIPOSA
SAN MATEO
SANTA CLARA
MERCED
SANTA CRUZ
MADERA
FRESNO
INYO
SAN BENITO
TULARE
MONTEREY
KINGS
SAN LUIS OBISPO
KERN
SAN BERNARDINO
SANTA BARBARA
VENTURA
LOS ANGELES
ORANGE
RIVERSIDE
SAN DIEGO
IMPERIAL
☐ Under $20,000
▨ $20,000 Under $25,000
▨ $25,000 Under $30,000
■ $30,000 and Over

STATEWIDE MEDIAN
ADJUSTED GROSS INCOME
OF JOINT RETURNS $28,308

COUNTY DATA

The statewide median income for married taxpayers was $28,308 in 1983, an increase of five percent over 1982. The graph of California shows how the counties compared within four broad income levels. As expected, the major urban counties tend to have the highest median incomes, while the more sparsely-populated rural counties tend to have the lowest median incomes. Table 6 in the Statistical Appendix provides the relative ranking of each of the 58 counties. Marin County continues to have the highest median income, with $39,904 in 1983, while Imperial County continues with the lowest of $15,776.

HIGH-INCOME TAX RETURNS

Section 19289.5 of the Revenue and Taxation Code requires the annual publication of a report of high-income Californians who pay no California income tax and the relative importance of various tax provisions in permitting these persons to eliminate tax liability.

Statistical data were taken from a random sample of 1983 personal income tax returns as originally filed. The sample is designed on the basis of income levels generally with a higher sample ratio applied to returns with higher incomes, reaching 100 percent for those taxpayers with adjusted gross incomes of $200,000 or more. Changes made to these returns since they were filed or which are likely to be made as a result of amendment or audit are not reflected.

Descriptive tables are provided in the Statistical Appendix (Table 8) and are based on four measures of income:

1. Adjusted gross income is an income tax measurement of income and includes most sources of gross income reduced by certain adjustments and exclusions.

2. Expanded income is a refinement of adjusted gross income which includes sheltered capital gains and other tax preference items and excludes personal investment expenses to the extent they do not exceed investment income. As a measure for "personal investment expenses," we have used reported interest expense deductions excluding home mortgage interest. This approach misses investment expenses on some returns that are grouped together and reported as "miscellaneous deductions." Investment income was assumed to equal the sum of dividends, interest, capital gains, and other preference income. Inasmuch as the high-income report is to be tabulated on the basis of a measure that closely approximates economic, "net worth" income but is limited to data available on tax returns, the expanded income measure is used.

3. Adjusted gross income plus tax preference income.

4. Adjusted gross income less investment expenses.

The last two income concepts are provided to illustrate the separate effects of each factor on expanded income.

High-Income Returns
WITH EXPANDED INCOME OVER $200,000

Income Year	*Total Returns*	*Nontaxed Returns*
1977	9,914	2
1978	11,821	3
1979	20,476	3
1980	19,002	4
1981	24,560	20
1982	31,393	51
1983	39,100	84

There were 84 taxpayers with expanded incomes of over $200,000 in 1983 who did not pay any California income tax out of 39,100 returns which met this income criteria. Almost 98 percent of those individuals with a tax liability had a California income tax amounting to $6,000 or more. In total state income taxes paid by individuals with expanded incomes over $200,000, the amount was $1,572 million, for an average of $40,215. The average income for these taxpayers was $510,204, so that the average state tax was eight percent of their average income.

The solar tax credit was by far the largest single item that attributed to tax reductions for these taxpayers. Out of the 84 returns with no tax liability, a total of 65 returns had claimed windmills as a solar system tax credit. Interest expenses and casualty losses each accounted for the nontaxation of 11 additional taxpayers. Miscellaneous deductions and other state tax credits complete the reasons for nontaxation of one return each.

BANK AND CORPORATION TAX

For the 1983 income year, over 337,000 banks and general corporations filed franchise tax returns and paid almost $2.6 billion in self-assessed tax. This represented a three percent increase in returns filed and a 16.4 percent increase in tax over the prior year.

Tables appearing in the text and the statistical appendix are based on a stratified sample of corporate returns filed. The sample includes all large corporations (corporations with state net income greater than $5 million and corporations which paid $100,000 or more for combined personal property and business license taxes) and two percent of all other corporations. The sample for 1983 was drawn from 337,000 returns and consisted of 839 large corporations and 6,467 other corporations. The tables provide summary statistics for all corporations, including apportioning corporations (after expansion).

HISTORY

Prior to 1910, state revenues were derived mainly from ad valorem tax on all taxable property within California. The adoption of a constitutional amendment in 1910 placed corporations in a separate class for tax purposes and provided that their franchises were to be taxed exclusively for state purposes.

The 1910 franchise tax was not measured by income. Banks were taxed under what was known as the "share-tax" method and general corporations were taxed on a percentage of the "actual cash value" of their franchise.

The 1910 franchise tax was criticized as arbitrary and difficult to anticipate and accrue. There also were serious doubts as to whether the method of taxing banks was constitutional. For these reasons, a special Tax Commission recommended in 1928 that the 1910 franchise tax be abandoned and a constitutional amendment be submitted to the people to permit a tax to be imposed on banks and general corporations "measured by net income." The people of California approved the amendment on November 6, 1928. The following year, the Legislature enacted the Bank and Corporation Franchise Tax Act of 1929.

At the time of its adoption in 1928, the constitutional amendment contained a four percent limit on the corporation tax rate and a provision that a tax could be imposed only by two-thirds vote of each house of the Legislature. The rate limit was subsequently removed, but the two-thirds vote requirement is still in effect, having been removed by Proposition 5 of 1976 but restored by Proposition 13 in June, 1978.

The Bank and Corporation Franchise Tax Act of 1929 resulted in an 83 percent decrease in the bank levy and a 24 percent increase in the tax on other corportions. Amendments designed to correct inequities in the original act were adopted in 1933. These amendments, together with the increase in rates and extensions to public utilities, provided the fundamentals of the Bank and Corporation Franchise Tax as it exists today.

California's franchise tax is paid in advance by banks and corporations for the privilege of doing business in the state during the ensuing year and is "measured by income." All income is taxed, including obligations as well as interest on state and municipal bonds. Corporations subject to the Franchise Tax Law pay a minimum tax of $200.

Since the franchise tax is a privilege tax, it may be imposed only upon banks and corporations organized in California and upon out-of-state ("foreign") corporations doing business in the state. The tax is not imposed on foreign corporations not doing business in California, regardless of the extent of the corporation's interstate commerce activities.

In 1937, California enacted the Corporation Income Tax to remove the inequity in taxation of interstate corporations not taxable under the Bank and Corporation Franchise Tax. Since this is an income tax rather than a franchise tax, corporations subject to it are not required to pay a minimum tax nor are they required to include interest from United States obligations in their income.

When a corporation is engaged in business in more than one state (or country), the amount of income attributable to California must be determined to calculate the corporation's franchise tax liability. A statutory formula is used to apportion the business income, or "unitary income," of the corporation. The standard formula used to apportion "unitary" income is the arithmetic average of three ratios: the ratio of California sales to total sales; the ratio of California payroll to total payroll; and the ratio of California tangible property to total tangible property.

Nonbusiness income of multistate corporations is apportioned by situs. This means that all nonbusiness income of local corporations is subject to tax. For foreign corporations, none of the nonbusiness income is subject to tax.

TAXATION OF CORPORATIONS

Corporations organized and operating within California and out-of-state corporations doing business in California pay a franchise tax. Other corporations deriving income from California sources but not sufficiently present to be classified as "doing business" in California pay the corporation income tax at the same tax rate.

The State Legislature, through AB 66 (Stats. 1979, Ch. 1150), provided for possible reductions to the existing 9.6 percent tax rate based on the level of fiscal-year bank and corporation net cash collections. This provision followed the repeal of the business inventory tax in 1979 as a concession to corporations in the event that a significant increase in franchise tax revenues resulted from the elimination of the inventory tax. However, net cash collections for 1981–1982 continued for a third year to be below the $2.95 billion necessary for a 1983 rate reduction.

The tax rate is applied against net income earned in or attributable to California. Corporations subject to the income tax are not required to pay a minimum tax nor are they subject to tax on interest from obligations of the United States, the State of California, or its political subdivisions. Financial corporations paid an additional tax of 1.33 percent of their income to make up for the fact that they receive exemptions from certain local levies not available to other corporations.

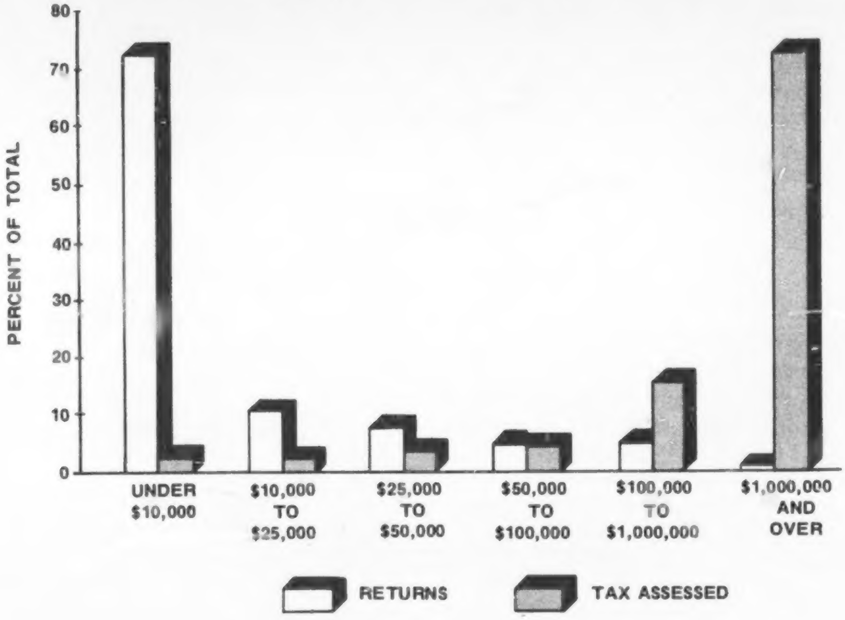
Income attributable to California refers to situations where a corporation is doing business both within and without the state and operations outside are closely integrated or "unitary" with that business activity within the State. This connection can take several forms which convey a high degree of interdependence between operations, such as centralized decisionmaking, purchasing, selling, accounting, and financing. In such cases, California's share of worldwide operations is determined by an apportionment formula; i.e., the arithmetic average of the ratios of California sales to total unitary sales; California payrolls to total unitary payroll; and California property to total unitary property.

A corporation, though owned and controlled by individuals, is a separate entity for tax purposes. Expenses incurred in the course of doing business which are attributable to California operations are deductible in determining state net income.

Corporations subject to the franchise tax are required to pay their tax on a current basis for the privilege of exercising their franchise to do business in California. They file declarations of estimated tax and pay the estimated tax in equal installments quarterly during the income year. These payments are due on the fifteenth day of the fourth, sixth, ninth, and twelfth months of the income year, with at least the $200 minimum tax amount due with the first installment.

Certain incorporated organizations are exempt from the corporate tax. These exempt corporations are organized and operated for nonprofit purposes under specific sections of the law. They include fraternal societies, churches, charitable and educational organizations, civic leagues, social clubs, and others.

DISTRIBUTION OF FRANCHISE TAX RETURNS AND TAX ASSESSED BY INCOME LEVELS



RETURNS FILED

Of the 337,000 returns filed for calendar and fiscal years ending in 1983, only 0.7 percent had state net incomes exceeding $1 million; but these corporations accounted for 72.4 percent of the total tax paid. The degree of concentration of corporate income among relatively few corporations can be seen in the graph of distribution by state net income levels. Corporations with less than $25,000 in state net income comprised 82.6 percent of all returns filed but accounted for only 4.6 percent of total taxes paid.

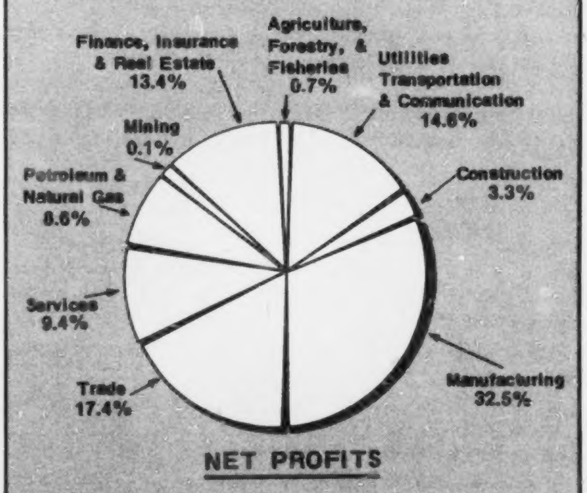
In terms of tax returns filed by industry, service industries accounted for 40 percent of net income returns filed; trade, 23.6 percent; and finance, insurance, and real estate, 14.3 percent. The remaining industries accounted for 22.1 percent.

NET PROFITS

For corporations reporting net income, total profits increased by 16.7 percent, from $22.8 billion in 1982 to $26.6 billion for 1983. For corporations reporting losses, total losses for 1983 were $10.1 billion.

Most of the profit of the nine major industrial groups shown on the table was attributed to manufacturing, which accounted for 32.5 percent of all net profits. Finance, insurance, and real estate net profits showed the highest increase over 1982, from 10.6 percent to 13.5 percent of net income returns.

FRANCHISE TAX COMPARISON BY MAJOR INDUSTRIAL GROUPS



NET PROFITS

PROFESSIONAL CORPORATIONS

The Moscone-Knox Professional Corporation Act, enacted in 1968, allows physicians, lawyers, and dentists to form professional corporations in California. Subsequent amendments expanded coverage to include psychologists, physical therapists, accountants, optometrists, and other licensed professional groups.

The numerous tax and nontax advantages of incorporating are reflected in the rapid growth of professional corporations since 1968. Advantageous corporate features include limited liability, tax deductions for the cost of insurance plans, contributions to pension plans, and profit-sharing funds.

TAX ON PREFERENCE INCOME

Preference income consists of business deductions in excess of specified amounts. The Bank and Corporation Tax Law provides for a preference tax of 2.5 percent on the following items of income:

- Accelerated depreciation of real property, to the extent it exceeds depreciation allowable for the year under the straightline method.
- Excess deductions for bad debt reserves consisting of additions to reserves for bad debts in excess of loss experience.
- Percentage depletion in excess of the adjusted cost (before depletion) of the resource-producing property at the end of the year.

Before application of the 2.5 percent tax rate, preference income is reduced by a $30,000 exclusion and any net loss incurred for the year. The exclusion is allowed for each member of an affiliated group of controlled corporations if they are actively doing business in the state.

For the 1983 income year, preference tax was reported on 490 corporation returns, for a total tax of $3.3 million.

SOLAR ENERGY TAX CREDIT

Since 1976, California law has allowed a tax credit for the cost of solar energy systems. The provisions for this tax credit apply to individuals as well as corporations, except the latter cannot apply the credit against the minimum franchise tax or any preference tax liability. Any unused tax credit can be carried over to the subsequent year.

For the 1983 income year, 175 corporations reported 1,784 credits, for a total tax savings of $8.5 million. This represents a 30.5 percent decrease in the number of corporations and a 34.5 percent decrease in the number of credits claimed over the prior year. The total tax savings increased by 10.7 percent, which was attributed to the larger size of credits claimed due to the increase of windmill installations.

The amount of the credit and the conditions for its allowance are explained in the Personal Income Tax Section.

As under the Personal Income Tax Law, corporations are also allowed a credit for the cost of energy conservation measures not applied in conjunction with a solar energy system. In the second year of the credit, 1983, a total of 234 corporations claimed 1,548 conservation credits, for a total tax savings of $3.1 million.

Bank and Corporation Taxes
SOLAR AND ENERGY CONSERVATION TAX CREDITS
Income Years 1976–1983

	Solar			*Energy Conservation*		
Income Year	*No. of Corps.*	*Total Credits*	*Credit*	*No. of Corps.*	*Total Credits*	*Credit*
1976	5	5	$2,360	–	–	–
1977	36	36	86,787	–	–	–
1978	49	51	224,884	–	–	–
1979	157	433	789,120	–	–	–
1980	192	1,267	2,881,826	–	–	–
1981	242	2,711	3,254,403	233 *	389	$3,503,680
1982	252	2,724	7,705,491	333	2,244	12,621,015
1983	175	1,784	8,529,914	234	1,548	3,071,504

* The first year of Energy Conservation Tax Credit

Bank and Corporation Taxes
SUMMARY STATISTICS
1983 Income Year

	Amount (000)
Gross Receipts	$3,016,792,852
Less: Cost of Goods Sold	−2,054,490,878
Gross Profit	$962,301,974
Other Income	+269,885,962
Gross Income	$1,232,187,936
Deductions	−1,104,969,141
Net Income (Before State Adjustments)	$127,218,795
State Adjustments	
Additions	+50,029,952
Deductions	−40,939,075
Net Income (after State Adjustments)	$136,309,672
State Net Income (Less Deficit)	
Nonallocating	$1,796,113
Allocating	14,689,146
Total State Net Income	$16,485,259
State Tax	$2,607,781
Additional Tax for Preference Income	+3,579
Tax Credits	−23,424
Net State Tax	$2,587,936

Bank and Corporation Taxes
DEDUCTIONS BY TYPE
1983 Income Year

	Number	Amount (000)
Compensation of Officers	197,205	$24,792,025
Salaries and Wages	184,328	202,102,668
Repairs	158,527	46,557,268
Bad Debts	69,585	11,719,510
Rents	204,877	45,980,335
Taxes	292,744	83,331,323
Interest	200,689	142,282,784
Contributions	64,763	2,075,641
Amortization	38,605	5,308,326
Depreciation	245,252	122,434,814
Depletion	3,648	5,812,167
Advertising	157,405	40,262,947
Pension and Profit-sharing Plans	75,934	36,120,628
Employee benefit plans	74,710	28,876,265
Other deductions	302,834	307,312,440
Total deductions	308,404	$1,104,969,141

INCOME AND DEDUCTIONS

Based on the sample, corporations reported $1.2 trillion in gross income for 1983. This amount is a combination of gross receipts ($3.0 trillion) less cost of goods sold ($2.1 trillion), plus other income. Other income totaled $269.9 billion and consisted of dividends, interest, rents, royalties, capital gains, and miscellaneous sources.

Total corporate deductions were over $1.1 trillion in 1983. The largest single expense was for salaries and wages followed by interest expenses. The large "other deductions" category included administrative and selling expenses; bonuses and commissions, freight and delivery expenses; sales discounts; travel and entertainment expenses; unrealized profit on current-year installment sales; and some losses resulting from theft, fire, storm, etc.

Bank and Corporation Taxes
SOURCES OF GROSS INCOME
1982 and 1983 Income Years

	1982 Income Year		1983 Income Year		Percent Change In Amount
	Returns	Amount (000)	Returns	Amount (000)	
Gross Receipts	250,955	$2,610,122,492	260,746	$3,016,792,852	+15.6
Less: Cost of Goods Sold	150,870	−1,778,535,190	154,335	−2,054,490,878	+15.5
Gross Profit	250,955	$831,587,302	260,746	$962,301,974	+15.7
Dividends	21,456	$36,490,456	23,573	$48,509,437	+32.9
Interest	175,003	103,899,756	183,719	107,478,816	+3.4
Gross Rents	32,943	23,169,299	28,254	30,175,616	+30.2
Gross Royalties	4,494	6,866,130	4,549	5,655,465	−17.6
Net Capital Gains	25,082	9,921,695	27,331	9,514,595	−4.1
Ordinary Gain (Loss)	43,249	1,113,202	45,043	2,788,348	+150.5
Other Income	110,091	62,862,835	118,561	65,763,685	+4.6
Total Gross Income	286,584	$1,075,910,675	298,944	$1,232,187,936	+14.5

Total state net income (total of net profits less net losses reported) was $16.5 billion, for a total tax assessed of $2.6 billion.

Corporations report income sources and deductions on the basis of federal law. However, certain adjustments must be made to reflect differences between the tax laws. Typical adjustments include the deletion of the federal deduction for taxes on or measured by profits, the inclusion of interest received on government obligations, and the exclusion of intercompany dividend payments as income for unitary companies.

Bank and Corporation Taxes
APPORTIONMENT OF STATE NET INCOME
1983 Income Year

—	*Number*	*Amount (000)*
Net Income (after state adjustments)	16,252	$134,512,716
Nonbusiness income (or losses)		
Dividends	1,462	$7,079,852
Interest	4,333	2,851,882
Property rental income (or loss)	1,007	197,470
Royalties	356	283,997
Gain (or loss) from sale of assets	1,965	1,429,964
Partnership income (or loss)	661	1,728,776
Miscellaneous income	1,461	9,385,809
Total nonbusiness deductions	5,999	$22,957,750
Balance of net income	16,252	$111,554,966
Plus interest offset	3,915	4,625,730
Total business income	16,252	$116,180,696
Apportioned business attributable to California	16,252	$13,569,459
Nonbusiness income (or loss) wholly attributable to California		
Dividends	319	$131,865
Interest	1,081	99,165
Property rental income (or loss)	295	10,209
Royalties	120	2,393
Gain (or loss) from sale or assets	679	141,149
Partnership income (or loss)	283	−32,014
Miscellaneous income (or loss)	850	909,289
Total *	15,888	$14,831,515
Minus interest offset	1,148	162,201
Balance of net income	16,252	$14,669,314
Contribution adjustment	2,421	19,832
Total state net income (after apportionment)	16,252	$14,689,146

* Includes apportioned business attributable to California

APPORTIONMENT OF INCOME

In cases where a corporation is engaged in a unitary business within and outside the state, it is required to complete Schedule R, Schedule of Apportionment and Allocation of Income. "Nonbusiness" adjustments represent transactions not normally considered an integral part of the regular business operation and, thus, are allocated entirely to the state of commercial domicile or situs. The sum of the items of nonbusiness income completely allocable to California, plus the amount of business income attributable to California by the apportionment formula, constitute the amount of a corporation's entire net income subject to the tax. For 1983, there were 16,252 corporations with multistate and/or multinational activity which were responsible for $14.7 billion in state net income.

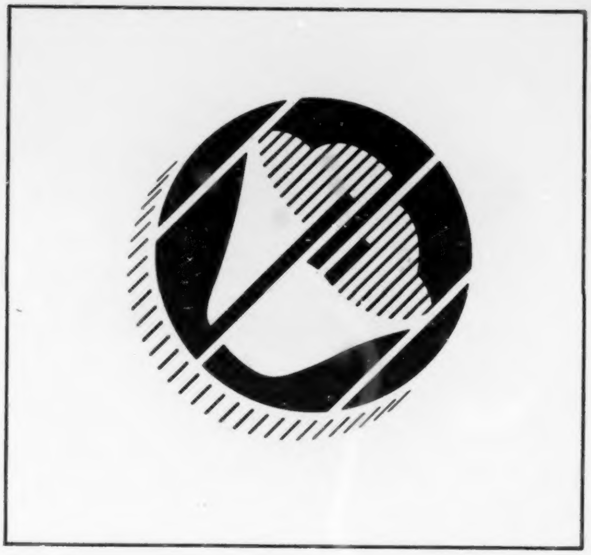
The three-factor apportionment formula is used only to compute a percentage, which is then applied to the total business income to determine the portion taxable in California. For each factor (sales, payroll, and property), the total within and outside the state is calculated. The composite average constitutes the apportionment factor.

California property totaled $522 billion for all apportioning corporations, representing 14.2 percent of worldwide property; salaries and wages were $72 billion, 11.7 percent of worldwide salaries; and sales amounted to $358 billion, 11 percent of worldwide sales. The net effect of these three factors for corporations doing business in California and elsewhere of a unitary nature was to apportion, on the average, around 12.3 percent of worldwide unitary income to California.

Bank and Corporation Taxes
APPORTIONMENT FORMULA
1983 Income Year

	Number	*Amount (000)*
Total Property Values:		
Within and Without the State	15,680	$3,671,894,878
Within the State	13,752	521,566,568
Statewide Average	–	14.2%
Total Wages and Salaries		
Within and Without the State	15,472	614,822,575
Within the State	13,024	72,233,258
Statewide Average	–	11.7%
Total Sales		
Within and Without the State	16,200	3,254,542,142
Within the State	15,003	358,344,412
Statewide Average	–	11.0%

HOMEOWNER AND RENTER ASSISTANCE



California has provided property tax relief to senior citizens in the form of property tax assistance since 1968. Legislation effective for the 1972 program reduced the requirement from the original age limit of 65 years or older to 62 years or older. This program was extended to renters in 1977, based on a property tax equivalent amount presumed to be paid by renters. Beginning in 1979, eligibility for totally disabled homeowners and renters, irrespective of age, was added to the program.

Assistance represents partial reimbursement of local property taxes on personal residences paid directly by homeowners and indirectly by renters the previous fiscal year. For renters, a $250 property tax is assumed. To be eligible for assistance, the claimant's household income from all sources for the prior calendar year cannot exceed a maximum income amount which is currently $12,000.

Relief for both homeowners and renters is based on applying a certain percentage to the property tax amount. This percentage varies inversely with income levels, ranging from four percent to 96 percent.

The income measurement used is household income which corresponds to adjusted gross income for tax purposes but is increased for such nontaxable sources as social security, cash public assistance, pensions and annuities (not otherwise taxable), unemployment insurance, tax-exempt interest, life insurance proceeds, gifts in excess of $300, and worker's compensation.

As an alternative for senior citizen homeowners, property taxes can be postponed under the Senior Citizens Property Tax Postponement Program. Homeowners 62 years of age or older can defer payment of all or a portion of the property taxes on their residences. The state, which reimburses local governments, puts a lien on the property to assure that the taxes and seven percent interest are eventually paid by the homeowner when the property is transferred. This program is administered by the State Controller.

HRA PROGRAM SUMMARY

The filing period for assistance is from May 16 of the fiscal year for which assistance is claimed through August 31 of the subsequent fiscal year. The Franchise Tax Board may accept claims through June 30 of the fiscal year following that for which assistance is claimed.

During 1984, there were 324,975 qualified homeowners and renters who received $40.1 million in residential property tax assistance under the Homeowner and Renter Assistance Program. For 1983, the corresponding statistics show that 351,840 claimants received $44.2 million in assistance payments. The average assistance payment for 1984 was $123, versus $126 for 1983. This decline is primarily because the household income brackets established for relief purposes are not indexed for the effects of inflation. Therefore, as incomes of claimants rise with the general price level, many receive reduced assistance payments and others no longer qualify for the program.

HOMEOWNER—RENTER ASSISTANCE
1984 CLAIMS

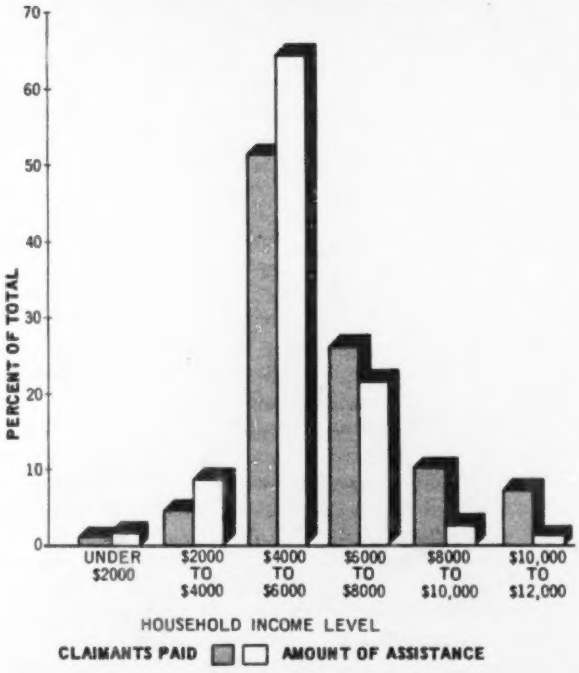
	Number of Claimants	*Household Income (Thousands)*	*Average Household Income*	*Total Assistance Paid (Thousands)*	*Average Assistance*	*Total Property Taxes (Thousands)*	*Average Property Taxes*
Homeowners							
Senior Citizens *	77,831	$557,177	$7,159	$7,045	$91	$21,109	$271
Disabled	5,170	33,220	6,426	623	120	1,535	297
Subtotal	83,001	$590,397	$7,113	$7,668	$92	$22,644	$273
Renters							
Senior Citizens *	173,649	$1,095,321	$6,308	$22,433	$129	$43,412**	$250
Disabled	68,325	393,194	5,755	9,964	146	17,081**	250
Subtotal	241,974	$1,488,515	$6,152	$32,397	$134	$60,493**	N/A
GRAND TOTAL	324,975	$2,078,912	$6,397	$40,065	$123	$83,137**	N/A

* Age 62 or older
** $250 Renter Statutory Property Tax Equivalent
N/A—Not applicable

The table showing the breakdown of homeowner and renter claimants shows the relative number of renter versus homeowner participants in the program. Renters make up 74.5 percent of total claimants under the program and account for 81 percent of total assistance paid. Average assistance for renter claimants was $134 compared to average assistance for homeowners of $92. This larger average assistance for renters reflects generally lower income levels and resulting higher relief percentages against the property tax compared to homeowners. The average household income of renters was $6,152 compared to $7,113 for homeowners.

The graph on assistance by household income highlights the distribution of total assistance payments and claimants by income categories. Claimants in the $4,000–6,000 income class, which comprised 51.2 percent of all claimants, received the bulk of assistance —64.6 percent.

HOMEOWNERS' AND RENTERS' ASSISTANCE BY HOUSEHOLD INCOME



The diagrams on major sources of income of claimants show that 56.1 percent of all household income reported for the 1984 income year was social security and railroad retirement income. Public assistance accounted for 27.7 percent; interest and dividends, 6.2 percent; and pensions and annuities, 6.7 percent.

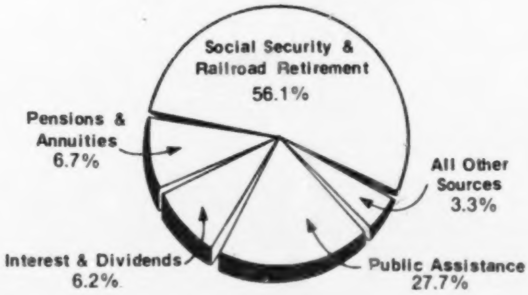
HOMEOWNERS

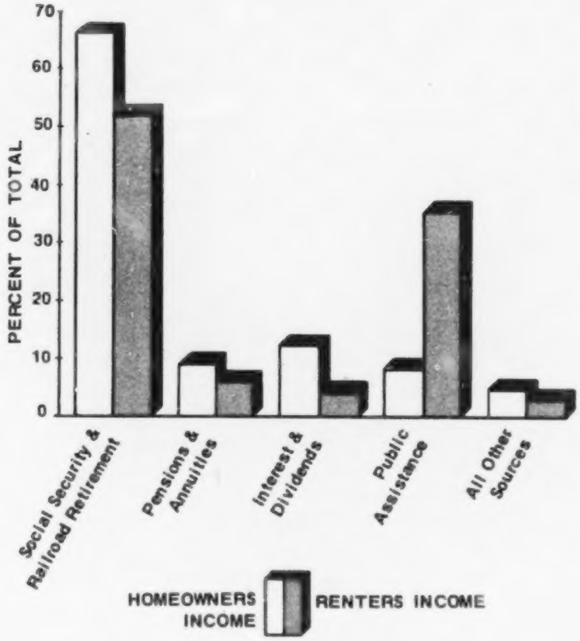
Total assistance for homeowners in 1984 decreased 13.3 percent, from the prior year's $8.8 million to $7.7 million. Claimants dropped 14.1 percent, from 96,653 in 1983 to 83,001 in 1984. The average assistance for 1984 was unchanged from the $92 of the preceding year. This decline in claimants is primarily attributed to inflation of incomes over the fixed $12,000 maximum income limitation, resulting in removing the individuals from the program.

The table on claimants by amount of assistance reveals that 63 percent of all claimants received less than $100, and 89.3 percent received less than $200. Fewer than two percent received assistance exceeding $300. Homeowners with household incomes below $3,000 received the highest relief percentage—96 percent. This percentage is applied to the property tax, based upon the first $34,000 of full value.

The percentage declines as incomes rise, with the highest income bracket, $11,501 to $12,000, receiving only four percent of the tax.

TOTAL HOUSEHOLD INCOME OF HOMEOWNER & RENTER CLAIMANTS BY MAJOR SOURCE





Homeowner Claimants by Amount of Assistance 1983 and 1984 Calendar Years

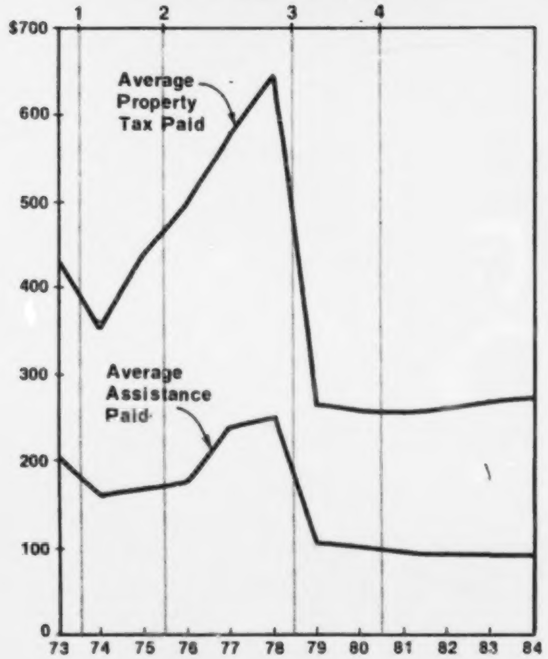
Amount of Assistance	1983 Number of Claimants	1984 Number of Claimants	1984 Percent of Total	1984 Percent Change
$5 to 100	61,418	52,277	63.0	−14.9
100 to 200	24,725	21,841	26.3	−11.7
200 to 300	8,483	7,222	8.7	−14.9
300 to 400	1,777	1,489	1.8	−16.2
400 to 500	179	124	.1	−30.7
500 to 600	35	29	~	−17.1
600 to 700	10	10	~	0
700 and over	26	9	~	−65.4
TOTALS	96,653	83,001	100.0	−14.1

~ = Less than .05 percent

Homeowner Assistance Paid by Income Class
1983 and 1984 Calendar Years

Household Income Class	*1983 Amount of Assistance*	*1984 Number of Claimants*	*1984 Amount of Assistance*	*1984 Percent Change*
Less than $1,000	$51,481	200	$53,660	4.2
$1,000 to 2,000	64,530	250	59,288	−8.1
2,000 to 3,000	230,154	863	192,283	−16.5
3,000 to 4,000	587,126	2,265	459,092	−21.8
4,000 to 5,000	1,254,514	5,548	990,052	−21.1
5,000 to 6,000	3,651,186	24,163	3,146,246	−13.8
6,000 to 7,000	1,393,315	12,947	1,371,807	−1.5
7,000 to 8,000	770,425	10,072	695,342	−9.7
8,000 to 9,000	407,810	8,646	355,797	−12.8
9,000 to 10,000	219,669	7,350	173,607	−21.0
10,000 to 11,000	155,526	7,292	126,433	−18.7
11,000 to 12,000	60,203	3,405	44,535	−26.0
TOTALS	$8,845,939	83,001	$7,668,142	−13.3

COMPARISON OF PROPERTY TAX AND ASSISTANCE TRENDS FOR HOMEOWNERS



1/ Allowable household income increased from $3,350 to $10,000.

2/ Homeowner's property tax exemption increased from $750 to $1,750.

3/ Allowable household income increased from $10,000 to $12,000.

4/ First year of claims under Article XIIIA of the State Constitution limiting property taxes to 1% of fair market value.

RENTERS

Assistance for renters, who pay property taxes indirectly through their rent payments, is based on a percentage of an assumed property tax equivalent of $250, the exact percentage varying inversely with household income levels. The maximum income for assistance is $12,000. For the 1984 year, there were 241,974 renter claimants. Assistance payments made by the state totaled $32.4 million. The average amount of assistance was $134. The relief percentages for individual assistance was scaled on the basis of household income level by the same gradients as that for homeowners. Claimants who rent their residence for less than the entire calendar year are required to prorate for assistance purposes.

Comparison of Renter Claimants by Calendar Years 1977–1984 Calendar Years

Calendar Year	Number of Claimants Paid	Total Household Income	Amount of Assistance	
			Total	Average
1977	90,405	$315,103,519	$6,762,803	$75
1978	78,672	284,735,734	5,239,948	67
1979 *	261,449	1,306,548,302	44,795,652	171
1980	288,722	1,504,574,372	48,188,422	167
1981	290,799	1,626,981,425	45,328,102	156
1982	281,382	1,644,192,035	41,397,073	147
1983	255,187	1,544,444,929	35,351,121	139
1984	241,974	1,488,514,976	32,397,065	134

* Legislation (AB 3802, Chapter 569, 1977–78 R.S.) increased the maximum household income limitation from $5,000 to $12,000 and the assumed property tax from $220 to $250.

The table on renter claimants by calendar year shows that the level of assistance increased dramatically due to legislation. First, effective with 1979 claimants, legislation (1) increased the maximum household limitation from $5,000 to $12,000; (2) raised the assumed property tax payment from $220 to $250; and (3) extended the program to the blind or totally disabled, regardless of age.

Renter Assistance Paid by Income Class 1983 and 1984 Calendar Years

Household Income Class	1983 Amount of Assistance	1984		
		Number of Claimants	Amount of Assistance	Percent Change
Less than $1,000	$131,181	576	$132,221	+0.8
$1,000 to 2,000	362,263	1,594	358,141	−1.1
2,000 to 3,000	1,343,163	5,245	1,222,484	−9.0
3,000 to 4,000	1,697,510	7,069	1,550,459	−8.7
4,000 to 5,000	3,799,110	15,660	3,071,356	−19.2
5,000 to 6,000	21,394,754	120,895	18,672,251	−12.7
6,000 to 7,000	4,836,266	48,132	5,679,477	17.4
7,000 to 8,000	962,070	13,686	974,174	1.3
8,000 to 9,000	415,665	9,571	386,236	−7.1
9,000 to 10,000	208,903	7,171	162,252	−22.3
10,000 to 11,000	158,877	9,297	152,492	−4.0
11,000 to 12,000	41,359	3,078	35,522	−14.1
TOTALS	$35,351,121	241,974	$32,397,065	−8.4

The number of claimants decreased slightly over 1983, with inflation-induced higher household incomes contributing to a drop in average and total assistance paid. The table on renter assistance by income class conveys the general trend from lower income levels to higher, resulting in an overall reduction in total assistance for 1984 of 8.4 percent.

LEGISLATION AND REGULATIONS

Significant legislation enacted in 1984 affecting the various laws administered by the department included:

Bank and Financial Tax

SB 2083: (Ch. 1359)

Provides procedures for Franchise Tax Board to follow for handling a proposed deficiency assessment against a financial corporation if that corporation has claimed an offset for taxes imposed by a charter city. This procedure is in recognition of the pending litigation on the right of charter cities to impose business license taxes on financial corporations within their jurisdictions.

Commodities

AB 1428: (Ch. 38)

Provides the taxpayer with a choice of when commodities would be recognized as income, under both the Personal Income Tax and Bank and Corporation Tax Laws. The taxpayer can elect, for the 1983 crop year only, to defer the recognition of income until the year the commodities are sold, exchanged, or otherwise disposed of. The election is made by reporting or not reporting the income in the year the commodity is received. The election is irrevocable after June 30, 1984.

Conformity

AB 2215: (Ch. 1458)

Conforms state law to selected 1983 federal changes.

Contributions

SB 1965: (Ch.1708)

Changes the sunset date for the special deduction allowed for donations of agricultural products by individuals and corporations from January 1, 1985 to January 1, 1987.

Employment and Economic Incentive Act

AB 514: (Ch. 44)

Establishes the Employment and Economic Incentive Act for the purpose of increasing private investment in economically distressed areas. The act provides that certain areas of the state shall be designated as targeted economic development and employment incentive development areas to receive special tax incentives and other assistance under both the Personal Income Tax and Bank and Corporation Tax Laws.

Enterprise Zones

AB 40: (Ch. 45)

Authorized units of local government to propose the designation of depressed areas within their jurisdiction as enterprise zones. From the proposals submitted by local governments, the Department of Commerce would designate no more than ten enterprise zones statewide and no more than two zones would be high technology zones. Local laws controlling prices, wages, building codes, housing, and operating permits are ineffective within the zone. The designation is binding for 15 years.

To encourage private sector investment, various exemptions, credits, and deductions under the Personal Income Tax Law and the Bank and Corporation Tax Law are available to taxpayers who invest in or who develop or operate a development, project, trade, or business within an enterprise zone. Certain criteria would be used to evaluate the proposals and select the designated enterprise zones.

Exempt Income—Interest on Bonds

AB 2363: (Ch. 1229)

Makes various changes with respect to industrial development bonds used as a means of funding industrial parks by private enterprise. It provides specific criteria determining what interest income is exempt from state income tax within the meaning of the phrase "interest on bonds issued by this state or a local government in this state is exempt for taxes on income." California Constitution Article XIII, Sec. 26(b). It also provides for "flow-through" tax free treatment of interest from bonds held by certain diversified management companies (mutual funds) as interest exempt from state income tax by statute rather than the quoted provision in the Constitution.

Metal Finishers Pollution Control Credit

SB 1772: (Ch. 1512)

Reenacts the metal finishers pollution control credit in the Personal Income Tax Law. The reenacted provisions are the same as those formerly in the Personal Income Tax Law and currently in the Bank and Corporation Tax Law.

Military Personnel

AB 2436: (Ch. 1467)

Adds provisions to state law in conformity with federal law regarding forgiveness of certain state income tax liabilities for U.S. military or civilian employees who die as a result of injuries sustained outside the United States. The provision forgives any tax, penalties, and interest owed by a taxpayer who dies on or after December 31, 1979 as a result of terroristic or military action outside the United States. This forgiveness for state purposes applies only to taxable years beginning on or after January 1, 1984.

Miscellaneous

AB 2487: (Ch. 645) Tax Tables

Allows the prescription of personal income tax tables by the Franchise Tax Board rather than have them promulgated by regulation.

Rule of Res Judicata

Modifies the rule of res judicata as it applies to state income taxes by providing that the Franchise Tax Board need assert as an affirmative defense only those tax liabilities of the taxpayer for the same taxable or income year which are reflected in a final notice, and that the taxpayer need not include in its main refund action a refund claim for overpayment which is the result of a nonfinalized federal audit.

Corporate Subsidiary Liquidation

Provides that a corporate minority shareholder in a corporate subsidiary liquidation shall treat its share of tax on the sale of assets by the subsidiary as though it had been distributed to it in liquidation and paid by it as a tax.

Twelve Month Complete Liquidation Plan—LIFO/FIFO

Provides that the distribution of last-in-first-out (LIFO) inventory under a twelve month complete liquidation plan results in recognition of ordinary income to the extent the inventory basis computed under the first-in-first-out (FIFO) method exceeds the basis computed under the LIFO method.

Inventory Valuation

Provides that Franchise Tax Board permit the use of suitable published governmental indexes where a corporation elects to use the LIFO method of inventory valuation.

Statute of Limitations

Provides the statute of limitations to be suspended where a corporation initiates a motion to quash a subpoena relating to criminal prosecution.

AB 3663: (Ch. 962)

Expense Deductions

Adds references to the sections of the Penal Code dealing with pimping, pandering, and the creation, sale, and distribution of pornography and includes those activities as income sources not allowed expense deductions when computing taxable income.

Appraising and Advertising Costs

Makes the expenses of appraising and advertising the sale of property under levy an obligation of the taxpayer.

Return Information

Allows a return or return information to be disclosed in a judicial or administrative proceeding pertaining to the administration of taxes if certain conditions are met.

Public Inspection

Conforms state law to federal law to allow any letter or other document issued by the Franchise Tax Board, with respect to an application for exempt status, to be open for public inspection.

SB 1379: (Ch. 268)

Energy Conservation Credit

Permits an energy conservation tax credit for the cost of measures and devices installed in existing dwellings which are approved and adopted as part of the operational California plan approved in 1983 and in effect until December 31, 1985.

Information Exchange

Provides for the exchange of information between the State Department of Social Services and Franchise Tax Board for purposes of reporting to the Department of Social Services interest and dividend income received by applicants or recipients of public aid.

Orders to Withhold

AB 2280: (Ch. 562)

Relieves a bank or savings and loan association from liability for withholding deposits, other credits, or personal property pursuant to an Order to Withhold Personal Income Tax from an account in the name of a third party or parties in cases where it is ultimately determined that the delinquent taxpayer had no interest in the account.

Offsets of Refunds

AB 2727: (Ch. 1581)

Requires the Franchise Tax Board to develop an offset program, under the authority of the State Controller, that provides for multiple offsets with adjustable priorities and the ability to cross-match the liable person's social security number when a joint return is filed.

For a period of three years after the effective date of the offset program, the Controller will offset delinquent accounts against personal income tax refunds which have been certified by FTB in the priority of first, nonpayment of child support accounts; second, benefit overpayment accounts administered by EDD; and third, any other offset accounts in the priority determined by the Controller.

Penalty for Substantial Understatement of Liability

SB 2224: (Ch. 1565)

Amends the Bank and Corporation Tax Law to limit the assessment of the 10 percent penalty for the substantial understatement of a tax liability to cases where the understatement is attributable to a tax shelter whose principal purposes is tax avoidance or evasion.

Renters' Credit

SB 1400: (Ch. 666)

Includes as a "qualified renter" an individual who is temporarily absent from the state on March 1 because of military service, but rents and lives in this state during 50 percent of the taxable year, including January 1 or December 31, and is a resident of this state.

However, those individuals who are absent under Permanent Change of Station (PCS) orders must prorate the credit.

Repairing and Remodeling Expenses

AB 2229: (Ch. 853)

Extends indefinitely the deduction, under Personal Income Tax and Bank and Corporation Tax Laws, for the cost of repairing or remodeling qualified property or vehicles to accommodate handicapped or elderly persons or for the cost of installing emergency exit and safe area facilities in order to allow handicapped or elderly persons more effective and/or safe use of the property or vehicle.

Residential Rental Property Depreciation

SB 2198: (Ch. 1699)

Allows certain residential rental property to be depreciated under the federal Accelerated Cost Recovery System. The residential rental property must be within California, construction of the property must commence on or after July 1, 1985, and before July 1, 1988, and 80 percent or more of the gross rental income from the property must come from the rental of dwelling units.

Revivors of Corporations

SB 1640: (Ch. 498)

Expands the number of individuals who are permitted to apply for the revivor of a suspended corporation to include an officer of the corporation and any other person who has a legitimate need and/or interest in the corporation's relief from suspension.

Ridesharing Deduction and Credit

SB 1940: (Ch. 1563)

Amends the deduction and tax credit for the costs of ridesharing programs for corporate and noncorporate taxpayers.

The credit is to be claimed in the year in which ridesharing vehicles are purchased and placed in service. The credit is recaptured if a vehicle is taken out of service with provisions for increasing the vehicles basis. The credit may be claimed on a leased or contracted vehicle.

Any employee compensation for ridesharing is excluded from gross income.

The Vehicle seating requirement is changed from 8 to 7 and the credit for allowed for transit passes or private third-party or employer sponsored vanpool, buspool and subscription taxicab is repealed.

Small Business Stock

AB 2476: (Ch. 1575)

Revises the definition of small business stock for purposes of recognition of gain or loss as it relates to the requirement that no more than 25 percent of the issuing corporation's gross receipts be derived from specified sources. Specifically, it excludes interest as one of those sources with respect to any issuing corporation's first four income years.

Tax Exempt Revenue Bonds

AB 1659: (Ch. 1550)

Enacts the Community Energy Authority Act and provides for the issuance of bonds by a Community Energy Authority to finance an energy project which, together with the interest thereon and income therefrom, are exempt from all taxes. The act also exempts property and projects of the energy authority from taxation.

This act makes operative Section 17141 of the Revenue and Taxation Code as added by SB 813 (Ch. 258, Stats. 1983) which provides that gross income does not include income derived from an obligation of a Community Energy Authority established under the Government Code.

Tax Exempt Status

SB 1641: (Ch. 600)

Allows a suspended corporation which has been suspended for failure to pay, to amend its articles of incorporation in order to perfect its application for tax-exempt status.

Also allows a corporation which has been suspended for failure to file, to file an application for tax-exempt status.

Tax Penalty Amnesty and Enforcement

AB 3230: (Ch. 1490)

Requires the Franchise Tax Board (FTB) and the Board of Equalization (B of E) to develop and administer a one-time tax penalty amnesty program. The FTB amnesty program applies only to taxpayers subject to the Personal Income Tax Law. The B of E amnesty program applies only to sales and use taxes.

The act also institutes a stepped-up tax enforcement program and transfers the False Withholding Exemption Certificates Program from the Employment Development Department to FTB.

Technical

AB 2380: (Ch. 938)

Makes technical changes to various provisions in the Personal Income Tax Law and Bank and Corporation Tax Law.

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Regulations

A number of regulations were adopted in 1984. The most significant included:

Repeal and adoption of Emergency Regulation 24518 pertaining to elections required in the case of qualified corporate stock acquisitions.

Adoption of Emergency Regulation 17024.5 pertaining to elections. This regulation permits individual taxpayers to file a proper election with the Franchise Tax Board which differs from that filed for federal purposes. The regulation applies to elections filed after July 28, 1983.

PERSONAL INCOME AND CORPORATION TAX PROTESTS

Taxpayers are entitled to protest proposed tax deficiency assessments and may request an oral hearing. The Protest Section decides the more complex and revenue significant protests and refund claims.

In 1984, the Protest Section decided protest cases involving over $1 million. New protest cases involving $174 million were received in 1984.

Protested cases continue to show the recent trend toward greater complexity and higher revenue.

TAX APPEALS

Taxpayers who disagree with the department's action on their protest or claim for refund may appeal the decision to the State Board of Equalization. The Appeals Section is responsible for representing the department's position. The section also communicates with the public on specialized matters involving California income and franchise tax laws.

In 1984, 1,898 appeals involving in excess of $31,710,006 in revenue were filed, compared to 2,723 and $31,921,997 in 1982. These figures reflect a continued high level of appeal activity both in numbers and dollars.

During 1984, 2,254 appeals were completed. The Board of Equalization issued decisions in 364 of the completed cases.

SIGNIFICANT APPEAL DECISIONS:

Appeal of Douglas Furniture (January 31, 1984)

Combined reporting denied because no one individual or entity owned more than a 50 percent controlling interest in all corporations proposed to be combined.

Appeal of Edward P. and Jeanette F. Friedberg (January 12, 1984)

The Board of Equalization determined that the racing of race horses was not a farming activity for purposes of the preference tax computation.

Appeal of Santa Anita Consolidated, Inc., et al. (April 5, 1984)

The exercise of financial control and direction unaccompanied by any significant operational integration was insufficient to compel a finding that the activities of diverse businesses constituted a single unitary business.

Appeal of Union Carbide Corporation (April 5, 1984)

Appellant operated under contract (cost plus fixed fee) four nuclear facilities owned by the United States Government. The facilities produced enriched fissionable materials. Cost of government property included in appellant's property factor pursuant to regulation 25137(b) (1) (B).

Appeal of The Olga Company (June 27, 1984)

Activities such as organizing mini markets, taking inventory of customers stock of appellant's products and assisting customers in the display of appellant's products by appellant's salesmen did not exceed solicitation and were therefore protected by Public Law 86-272.

Appeal of Triangle Publications (June 27, 1984)

Occasional or incidental substantial sales of fixed assets are not excludable from the sales factor absent a showing of exceptional circumstances.

Appeal of Lee Mar of California and Valley Sportswear Mfg. Co., Inc. (September 12, 1984)

The mere fact that the parent corporation designated a holding company did not compel a determination that it was unitary with its sole operating subsidiary. If the purported operational integration lacks substance, a unitary business does not exist.

Appeal of Lancaster Colony Corporation (October 10, 1984)

Diverse businesses held to be unitary because operational integration extended beyond mere administrative functions to services which directly contributed to the operations of the affiliates which used them.

LITIGATION

During 1984, 45 lawsuits were filed against the Franchise Tax Board and 40 cases were closed. The total number of pending cases grew to 121 cases by the end of the year.

Among the most significant lawsuits filed against the department were:

1. *BASF-Wyandotte Corporation* v. *Franchise Tax Board* where the issue to be resolved is whether plaintiff should be combined with its foreign parent and its other foreign affiliates.
2. *Douglas Furniture* which presents the question of whether ownership by a group of individuals satisfies the ownership test of unity.
3. *Rainbird Sprinkler Mfg. Corp.* which presents the same general issue as *Douglas Furniture.*
4. *Colgate Palmolive* involving the combination of foreign subsidiaries.
5. *Hugo Neu-Proler International Sales Corp.* in which plaintiff is owned 50% by each of two partnerships which are in turn owned by a corporation, the question being whether this constitutes unity of ownership.
6. *Imperial Chemical Industries, PLC* v. *Franchise Tax Board* brought in U.S. District Court in Illinois by a foreign parent asking for declaratory and injunctive relief from combination with its domestic subsidiary, on the constitutional ground that such combination is an impermissible burden on foreign commerce. (This case will be decided in a different circuit than that where *EMI* v. *Bennett* was decided in our favor (see below).)
7. *Barclays Bank of California* and its English parent, *Barclays Bank Internatioal* which both filed suit protesting combination, arguing lack of unity and violation of U.S. Constitution, U.S.-U.K. Treaty, and international law.

In 1984, of the 40 cases closed, among the most significant were:

1. *Consolidated Accessories Corp.* v. *Franchise Tax Board,* 161 Cal.App.3d 1036 (1984) where the California Court of Appeal held that the maintenance of a stock of goods on consignment in California subjects an out-of-state seller to California tax.
2. *Franchise Tax Board* v. *U.S. Postal Service,* ____ U.S. ______, 104 S.Ct. 2549, 81 L.Ed.2d 446 (1984), which sustained the Board's right to have the Postal Service honor EWOTs on the wages of its employees.
3. *Communications Satellite* v. *Franchise Tax Board,* 156 Cal.App.3d 726 (1984), where the Court of Appeal reversed the trial court's judgment for plaintiff, thus sustaining the Board's satellite apportionment formula.
4. *EMI, Ltd.* v. *Bennett,* 738 Fed.2d 994 (1984), where a British *parent* brought suit seeking declaratory and injunctive relief from combination with its domestic subsidiary. The case was decided on procedural grounds. The court held that the plaintiff, not being itself a California taxpayer, did not have "standing" to bring the action. A companion case decided previously, *Capitol Industries EMI* v. *Bennett,* 675 Fed.2d 1069 (1982) had held that the *subsidiary* could not bring an action in federal court, since it could sue for refund in state court.

The department was also successful in winning summary dismissal and attorney fees in a number of frivolous tax protestor lawsuits in federal and state courts.

Appendix

Major Tax Law Changes

Table 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
1935–1973ff

Taxable income (adjusted gross income less deductions and exemptions)	*Income year*					*Taxable income (adjusted gross income less deductions)*	*Income year*	
	1935–42	*1943–48*[1]	*1949–51*	*1952–58*[2]	*1959–66*[3]		*1967–72*[4]	*1972–73*[5,7]
Up to $2,500	1%	1%	1%	1%	1%	Up to $4,000	1%	1%
$2,500 to 5,000	1	1	1	1	1	$4,000 to 7,000	2	2
5,000 to 7,500	2	1	2	1	2	7,000 to 10,000	3	3
7,500 to 10,000	2	1	2	1	2	10,000 to 13,000	4	4
10,000 to 12,500	3	2	3	2	3	13,000 to 16,000	5	5
12,500 to 15,000	3	2	3	2	3	16,000 to 19,000	6	6
15,000 to 20,000	4	3	4	2	4	19,000 to 22,000	7	7
20,000 to $25,000	5	4	5	3	5	22,000 to 25,000	8	8
25,000 to 30,000	6	5	6	3	6	25,000 to 28,000	9	9
30,000 to 40,000	7	6	6	4	7	28,000 to 31,000	10	10
40,000 to 50,000	8	6	6	5	7	31,000 to 50,000	10	11
50,000 to 60,000	9	6	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	6	7	10,000 to 150,000	10	11
150,000 to 250,000	14	6	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	6	7	250,000 and over	10	11

Table 1B Personal Income Tax
SYNOPSIS OF TAX RATES
Single Persons and Married Persons Filing Separately 1935–1973ff

Taxable income (adjusted gross income less deductions and exemptions)	*Income year* 1935–42	1943–48[1]	1949–58	1959–66[3]	*(Taxable Income (adjusted gross income less deductions)*	*Income year* 1967–72[4]	1973[5,7]
Up to $2,500	1%	1%	1%	1%	Up to $2,000	1%	1%
$2,500 to 5,000	1	1	1	2	$2,000 to 3,500	2	2
5,000 to 7,500	2	1	2	3	3,500 to 5,000	3	3
7,500 to 10,000	2	1	2	4	5,000 to 6,500	4	4
10,000 to 12,500	3	2	3	5	6,500 to 8,000	5	5
12,500 to 15,000	3	2	3	6	8,000 to 9,500	6	6
15,000 to 20,000	4	3	4	7	9,500 to 11,000	7	7
20,000 to 25,000	5	4	5	7	11,000 to 12,500	8	8
25,000 to 30,000	6	5	6	7	12,500 to 14,000	9	9
30,000 to 40,000	7	6	6	7	14,000 to 15,500	10	10
40,000 to 50,000	8	6	6	7	15,500 to 50,000	10	11
50,000 to 60,000	9	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	7	100,000 to 150,000	10	11
150,000 to 250,000	14	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	7	250,000 and over	10	11

Table 1C Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Heads of Household 1935–1974ff

Taxable income (adjusted gross income less deductions and exemptions)	*Income year* 1935–42	1943–48[1]	1949–58	1959–66[3]	*(Taxable income (adjusted gross income) less deductions)*	*Income year* 1967–72[4]	1973[5]	1974[6,7]
Up to $2,500	1%	1%	1%	1%	Up to $3,000	1%	1%	1%
$2,500 to 5,000	1	1	1	2	$3,000 to 4,000	2	2	1
5,000 to 7,500	2	1	2	3	4,000 to 4,500	2	2	2
7,500 to 10,000	2	1	2	4	4,500 to 6,000	3	3	2
10,000 to 12,500	3	2	3	5	6,000 to 7,500	4	4	3
12,500 to 15,000	3	2	3	6	7,500 to 9,000	5	5	4
15,000 to 20,000	4	3	4	7	9,000 to 10,500	6	6	5
20,000 to 25,000	5	4	5	7	10,500 to 12,000	7	7	6
25,000 to 30,000	6	5	6	7	12,000 to 13,500	8	8	7
30,000 to 40,000	7	6	6	7	13,500 to 15,000	9	9	8
40,000 to 50,000	8	6	6	7	15,000 to 16,500	10	10	9
50,000 to 60,000	9	6	6	7	16,500 to 18,000	10	11	10
60,000 to 70,000	10	6	6	7	18,000 and over	10	11	11
70,000 to 80,000	11	6	6	7				
80,000 to 100,000	12	6	6	7				
100,000 to 150,000	13	6	6	7				
150,000 to 250,000	14	6	6	7				
250,000 and over	15	6	6	7				

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[1] A temporary reduction in tax in the lower income levels was effected in this period by widening the initial tax rate bracket from $5,000 to $10,000. This temporary reduction was renewed in 1945, 1947, and 1948 but was allowed to lapse in 1949. In addition, the maximum rate was reduced from 15 percent on amounts in excess of $250,000 to 6 percent on amounts in excess of $30,000.

[2] Income splitting on joint returns was first effective in this period. Under this provision, the tax imposed is twice the tax which would be imposed if the taxable income of the couple were cut in half.

[3] The tax brackets were narrowed from $10,000 to $5,000 for married couples filing jointly and from $5,000 to $2,500 for all others in this period. At the same time, the maximum rate was increased from 6 percent to 7 percent.

[4] Tax brackets were narrowed and the tax rates increased to 10 percent. Taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions, personal exemptions, and exemptions for dependents (Stats. 1967, Ch. 963).

A special 10 percent reduction in tax liabilities, maximum $100 for single individuals and $200 for married couples filing jointly, was effective for the 1969 income year (Stats. 1969, Ch. 1464).

A forgiveness tax credit of 20 percent was provided with respect to 1971 income year taxes along with enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971 [First Extraordinary Session], Ch. 1).

[5] The maximum tax rate was increased from 10 percent to 11 percent (Stats. 1971 [First Extraordinary Session], Ch. 1). A special income tax credit ranging from 20 percent to 100 percent of tax liability was effective for the 1973 income year (Stats. 1973, Ch. 296).

[6] Tax brackets were eased for heads of households effective with the 1974 income year (Stats. 1973, Ch. 1180).

[7] Tax brackets were indexed at rate of 5.222% for 1978; 6.88% for 1979; 17.33% for 1980; 8.26% for 1981; 9.32% for 1982; and −1.2% for 1983. Indexing reflects the June to June change in the California Consumer Price Index less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years (Stats. 1978, Ch. 569).

Table 2
Personal Income Tax
PERSONAL AND DEPENDENT ALLOWANCES AND STANDARD DEDUCTION
1935–1968ff

Marital status	*Income year*									
	1935–38	*1939–42*	*1943–44* [1]	*1945–47* [2]	*1948–52* [3]	*1953–58* [4]	*1959–63* [5]	*1964–66* [6]	*1967* [7]	*1968* [8]
1. Personal exemptions										
(a) Joint returns of married persons..	$2,500	$2,500	$3,500	$4,500	$3,500	$3,500	$3,000	$3,000	$50 Tax	$50 [9]
(b) Separate returns of married persons	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25 credit	25 [9]
(c) Returns of single persons	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25 in lieu of	25 [9]
(d) Returns of unmarried heads of household	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	50 deduction	50 [9]
(e) Returns of blind persons (additional)	–	–	–	–	500	500	600	600	8 for	8 [9]
(f) Returns of estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000	10 exemptions	10
(g) Returns of trusts	1,000	100	100	100	100	100	100	100	1	1
2. Exemption for each dependent	400	400	400	400	400	400	600	600	8	8 [9]
3. Standard deductions										
(a) Joint returns of married persons..	–	–	–	–	–	–	–	$1,000	$1,000	$2,000 [9]
(1) Adjusted gross income $5,000 or more	–	–	–	$300	$300	–	10%	–	–	–
(2) Adjusted gross income $10,000 or more	–	–	–	–	–	$600	$1,000	–	–	–
(3) Adjusted gross income less than $5,000	–	–	–	6%	6%	–	–	–	–	–
(4) Adjusted gross income less than $10,000	–	–	–	–	–	6%	10%	–	–	–
(b) Return of unmarried heads of household	–	–	–	–	–	–	–	1,000	1,000	2,000 [9]
(1) Adjusted gross income $5,000 or more	–	–	–	300	300	300	500	–	–	–
(2) Adjusted gross income less than $5,000	–	–	–	6%	6%	6%	10%	–	–	–
(c) Returns of single persons and separate returns of married persons	–	–	–	–	–	–	–	500	500	1,000 [9]
(1) Adjusted gross income $5,000 or more	–	–	–	300	300	300	500	–	–	–
(2) Adjusted gross income less than $5,000	–	–	–	6%	6%	6%	10%	–	–	–

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[1] Temporary provisions increased the exemptions of individuals by $1,000 and of estates by $500.

[2] Temporary provisions increased the personal exemptions allowed individuals by an additional $1,000. Personal exemptions were raised to $2,000 and $3,500. A standard deduction in lieu of itemized nonbusiness deductions was introduced at this time. The standard deduction was 6 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "optional tax table" or $300 when a person filed a separate return and was ineligible to use the optional tax table and chose not to itemize deductions.

[3] Personal exemptions enacted in 1945 were made permanent. An additional $500 was allowed a blind taxpayer or spouse.

[4] The filing of joint returns was made more attractive in this period. For couples with combined incomes of $10,000 or more, the standard deduction was raised from $300 to $600.

[5] Personal exemptions were reduced by $500; exemptions for dependents were increased by $200; and exemptions for the blind were increased by $100. The standard deduction was increased from 6 percent to 10 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "tax table" rather than the tax rate schedule. For persons ineligible to use the optional tax table (i.e., married couples with adjusted gross income of $5,000 or more), the standard deduction was increased to $1,000 for married couples filing jointly and to $500 for all others.

[6] A flat standard deduction of $1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of $500 for all other individuals regardless of the amount of the adjusted gross income was substituted for the 10 percent standard deduction in the prior law. Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemption, exemptions for dependents, and standard deduction.

[7] Tax credits for personal and dependent exemptions were substituted for deductions (Stats. 1967, Ch. 1479).

[8] The flat standard deduction was increased to $2,000 for married couples filing jointly and unmarried heads of household and to $1,000 for single persons (Stats. 1968 [First Extra Session] Ch. 1). The $50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is $8.

[9] Indexed for 1979 and future years by the full California Consumer Price Index change from June to June. The change for 1980 was 17.33%; 1981 was 8.25%; 1982 was 9.32%; and for 1983 was −1.2%. (Stats. 1978, Ch. 569.)

Table 3
Bank and Corporation Taxes
SYNOPSIS OF TAX RATE CHANGES
1929–1982

Corporation Type	*Income Year (calendar year basis)*												
	1929–32	*1933–34*	*1935–36* [1]	*1937–42*	*1943–49* [2]	*1950–58*	*1959–66* [3]	*1967–71* [4]	*1972* [5]	*1973* [6]	*1974–79* [6]	*1980–81*	*1982ff*
I. General corporations													
a. Tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Minimum franchise tax [*]	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200	$200	$200
II. Banks													
a. General franchise tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Add-on, in lieu rate	–	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	†	2.0% [x]	†
c. Composite rate	2%	6%	8%	8%	7.4%	8%	11.0%	11%	11.6%	12.3%	†	11.6%	†
d. Minimum franchise tax [*]	–	–	–	–	–	–	–	–	–	–	–	$200	$200
III. Other financial corporations													
a. General franchise tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Add-one, in lieu rate	–	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	†	2.0% [x]	†
c. Composite rate	2%	6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	†	11.6%	†
d. Financial offset [II]	–	II	II	II	II	II	II	II	II	II	II	II	II
e. Minimum tax	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200	$200	$200
IV. Corporations subject to income tax and not the franchise tax													
a. Tax rate [*]	–	–	–	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%

[1] The bank and corporation franchise tax was extended to public utilities which heretofore had been taxed on gross receipts.

[2] Temporary provisions enacted during World War II reduced the franchise tax rate by 15 percent. This temporary reduction, which commenced with December 31, 1943 income year returns, was renewed in 1945, 1947, and 1948, but was allowed to lapse in 1949 with income years ending on or before November 20, 1949.

[3] The rate increase was effective for income earned on and after January 1, 1959. The minimum tax was increased to $100 and subsequently reduced to $25 for credit unions with $20,000 or less gross income and gold mining companies inactive since 1950.

[4] The tax rate increase was effective for income earned on and after January 1, 1967.

[5] The tax rate increase was effective for income years ending after December 31, 1971. The minimum tax increase from $100 to $200. (Stats. 1971, First Extraordinary Session, Ch. 1.)

[6] The general corporation tax rate was increased from 7.6 percent to 9 percent on July 1, 1973, to reach the full 9 percent, on a monthly prorated basis, with income years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the tax rate was 8.3 percent general and 12.3 percent financial (Stats. 1972, Ch. 1406.)

[*] The minimum tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum tax until 1980.

[†] Computed in-lieu rates dropped below the maximum 4 percent for these years: 1974 = 3.707%; 1975 = 3.978%; 1976 = 3.772%; 1977 = 3.425%; 1978 = 2.730%; 1979 = 1.633%; 1982 = 1.307%; and 1983 = 1.330%.

[x] The in-lieu rate was set statutorily at 2 percent for income years ending in 1980 and 1981 (AB 66, Stats. 1979, Ch. 1150).

[II] Since nonbank financials, such as savings and loan associations, do pay local taxes and fees that banks are exempted from, they are entitled to offset their state tax by the amount of these local levies as long as the effective net tax rate does not drop below the general corporation rate. Beginning in 1981, however, these other financials received the same protection from local levies as banks, thus eliminating their offset (AB 66, Stats. 1979, Ch. 1150).

Appendix

Personal Income Tax

Table 1[†]
Personal Income Tax Statistics
COMPARISON BY INCOME YEARS
1935 through 1983 Taxable Years

	NUMBER OF RETURNS[†]	ADJUSTED GROSS INCOME [§]	TAXABLE INCOME[§]	TAX ASSESSED
1983	10,950,080	$244,257,461,796	$188,843,750,990	$8,424,611,422
1982	10,721,424	224,864,257,752	175,605,696,681	7,240,834,538
1981	10,661,919	209,941,951,085	165,129,794,432	6,774,149,612
1980	10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977	8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965	5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	††	85,108,713
1951	1,984,716	11,577,191,801	††	81,051,828
1950	1,584,514	9,238,315,755	††	73,222,657
1949	1,421,847	7,891,220,000	††	56,553,330
1948	836,932	5,910,851,000	††	47,452,061
1947	784,709	5,323,211,000	††	45,424,549
1946	735,457	5,188,840,000	††	49,376,994
1945	663,710	4,726,955,000	††	43,380,443
1944	1,014,851	5,691,494,000	††	45,386,790
1943	1,088,940	5,581,474,000	††	39,320,186
1942	1,197,700	4,571,110,000	††	43,025,728
1941	939,069	3,266,219,000	††	28,727,574
1940	778,514	2,545,627,000	††	19,237,738
1939	571,274	2,030,576,000	††	16,853,930
1938	493,728	1,825,971,000	††	17,834,961
1937	475,479	1,908,439,000	††	20,600,690
1936	423,420	1,751,781,000	††	19,607,851
1935	372,836	1,377,366,000	††	11,792,271

FOOTNOTES FOLLOW THIS SECTION.

Table 2†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
1980 through 1983 Taxable Years

ADJUSTED GROSS INCOME CLASS	1980 INCOME YEAR		1981 INCOME YEAR		1982 INCOME YEAR		1983 INCOME YEAR	
NUMBER OF RETURNS	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
UNDER $5,000	2,289,522	22.2	2,259,716	21.2	2,180,033	20.3	2,131,623	19.5
$5,000 UNDER 10,000.........	1,795,720	17.4	1,780,335	16.7	1,689,550	15.8	1,717,400	15.7
10,000 UNDER 15,000.........	1,578,275	15.3	1,501,135	14.1	1,440,400	13.4	1,397,010	12.8
15,000 UNDER 20,000.........	1,172,160	11.3	1,179,875	11.1	1,217,850	11.4	1,208,270	11.0
20,000 UNDER 25,000.........	954,415	9.2	957,695	9.0	950,350	8.9	973,550	8.9
25,000 UNDER 30,000.........	721,685	7.0	772,510	7.2	809,400	7.5	815,740	7.4
30,000 UNDER 40,000.........	917,615	8.9	1,032,570	9.7	1,091,500	10.2	1,127,330	10.3
40,000 UNDER 50,000.........	449,000	4.3	575,745	5.4	607,600	5.7	666,000	6.1
50,000 UNDER 100,000.........	374,110	3.6	504,690	4.7	621,060	5.8	776,040	7.1
100,000 AND OVER...............	83,172	0.8	97,648	0.9	113,681	1.1	137,117	1.2
TOTALS.........................	10,335,674	100.0	10,661,919	100.0	10,721,424	100.0	10,950,080	100.0
ADJUSTED GROSS INCOME §	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL
UNDER $5,000........	$3,203,154	1.7	$2,607,842	1.2	$2,067,544	0.9	$2,236,361	0.9
$5,000 UNDER 10,000........	13,331,775	7.0	13,311,578	6.3	12,539,341	5.6	12,691,157	5.2
10,000 UNDER 15,000........	19,534,552	10.3	18,624,989	8.9	17,985,894	8.0	17,400,610	7.1
15,000 UNDER 20,000........	20,424,097	10.8	20,516,219	9.8	21,186,632	9.4	21,015,865	8.6
20,000 UNDER 25,000........	21,384,691	11.4	21,521,081	10.3	21,310,330	9.5	21,807,771	8.9
25,000 UNDER 30,000........	19,775,800	10.4	21,153,185	10.1	22,194,785	9.9	22,354,031	9.2
30,000 UNDER 40,000........	31,614,647	16.7	35,645,459	17.0	37,657,643	16.7	38,940,235	15.9
40,000 UNDER 50,000........	19,897,294	10.5	25,523,741	12.2	27,012,466	12.0	29,696,814	12.2
50,000 UNDER 100,000........	24,072,324	12.7	32,151,550	15.3	39,507,969	17.6	49,496,285	20.3
100,000 AND OVER..............	16,058,421	8.5	18,886,308	9.0	23,401,657	10.4	28,618,335	11.7
TOTALS........................	$189,296,755	100.0	$209,941,952	100.0	$224,864,261	100.0	$244,257,464	100.0
TAX ASSESSED	AMOUNT (THOUSANDS)	PERCENT	AMOUNT (THOUSANDS)	PERCENT	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL
UNDER $5,000.......	$6,697	0.1	$8,694	0.1	$16,356	0.2	$8,561	.1
$5,000 UNDER 10,000.......	81,501	1.3	67,114	1.0	56,940	0.8	60,455	.7
10,000 UNDER 15,000.......	272,440	4.4	221,967	3.3	189,644	2.6	187,045	2.2
15,000 UNDER 20,000.......	413,710	6.7	372,670	5.5	351,467	4.9	360,235	4.3
20,000 UNDER 25,000.......	511,166	8.2	490,340	7.2	454,901	6.3	489,114	5.8
25,000 UNDER 30,000.......	522,368	8.4	550,693	8.1	530,314	7.3	580,201	6.9
30,000 UNDER 40,000.......	976,916	15.7	1,026,710	15.2	1,032,090	14.3	1,120,978	13.3
40,000 UNDER 50,000.......	747,677	12.1	891,103	13.2	886,143	12.2	984,852	11.7
50,000 UNDER 100,000.......	1,268,808	20.5	1,553,468	22.9	1,761,007	24.3	2,222,009	26.4
100,000 AND OVER.............	1,404,625	22.6	1,591,390	23.5	1,961,973	27.1	2,411,163	26.6
TOTALS.......................	$6,205,908	100.0	$6,774,150	100.0	$7,240,835	100.0	$8,424,613	100.0

FOOTNOTES WILL FOLLOW THIS SECTION

Table 3†
Personal Income Tax Statistics
BY ADJUSTED GROSS INCOME CLASS — PERCENTAGES CUMULATED
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	RETURNS			ADJUSTED GROSS INCOME $			TAXABLE INCOME			TAX ASSESSED		
	NUMBER	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	PERCENT CUMULATIVE
NO ADJUSTED GROSS INCOME	599,753	5.5	5.5	$ -2,024,182	-0.8	-0.8	-	-	-	$ 4,420	0.1	0.1
$1 UNDER 1,000	209,710	1.9	7.4	110,559	Y	-0.8	-	-	-	528	Y	0.1
1,000 UNDER 2,000	258,180	2.4	9.8	384,870	0.2	-0.6	$ 20,912	Y	-	365	Y	0.1
2,000 UNDER 3,000	334,890	3.1	12.9	839,809	0.3	-0.3	227,226	0.1	0.1	857	Y	0.1
3,000 UNDER 4,000	352,760	3.2	16.1	1,232,306	0.5	0.2	500,334	0.3	0.4	1,000	Y	0.1
4,000 UNDER 5,000	376,330	3.4	19.5	1,692,999	0.7	0.9	870,430	0.5	0.9	1,391	Y	0.1
5,000 UNDER 6,000	383,030	3.5	23.0	2,111,063	0.9	1.8	1,216,348	0.6	1.5	4,142	Y	0.1
6,000 UNDER 7,000	350,050	3.2	26.2	2,272,407	0.9	2.7	1,398,575	0.7	2.2	7,502	0.1	0.2
7,000 UNDER 8,000	354,480	3.2	29.4	2,653,401	1.1	3.8	1,749,334	0.9	3.1	11,645	0.1	0.3
8,000 UNDER 9,000	323,290	3.0	32.4	2,747,171	1.1	4.9	1,848,875	1.0	4.1	16,128	0.2	0.5
9,000 UNDER 10,000	306,550	2.8	35.2	2,907,115	1.2	6.1	2,013,563	1.1	5.2	21,038	0.3	0.8
10,000 UNDER 11,000	303,890	2.8	38.0	3,189,422	1.3	7.4	2,240,345	1.2	6.4	24,897	0.3	1.1
11,000 UNDER 12,000	277,110	2.5	40.5	3,188,137	1.3	8.7	2,315,187	1.2	7.6	29,331	0.4	1.5
12,000 UNDER 13,000	262,670	2.4	42.9	3,285,146	1.3	10.0	2,397,362	1.3	8.9	33,826	0.4	1.9
13,000 UNDER 14,000	286,470	2.6	45.5	3,873,368	1.6	11.6	2,878,701	1.5	10.4	47,667	0.6	2.5
14,000 UNDER 15,000	266,870	2.4	47.9	3,864,537	1.6	13.2	2,918,869	1.6	12.0	51,324	0.6	3.1
15,000 UNDER 16,000	280,840	2.6	50.5	4,354,059	1.8	15.0	3,367,565	1.8	13.8	64,910	0.8	3.9
16,000 UNDER 17,000	243,970	2.2	52.7	4,024,644	1.6	16.6	3,103,772	1.6	15.4	66,373	0.8	4.7
17,000 UNDER 18,000	234,710	2.1	54.8	4,111,770	1.7	18.3	3,184,205	1.7	17.1	69,540	0.8	5.5
18,000 UNDER 19,000	223,690	2.0	56.8	4,139,522	1.7	20.0	3,224,437	1.7	18.8	76,353	0.9	6.4
19,000 UNDER 20,000	225,060	2.1	58.9	4,385,870	1.8	21.8	3,383,171	1.8	20.6	83,059	1.0	7.4
20,000 UNDER 21,000	221,700	2.0	60.9	4,543,688	1.9	23.7	3,542,622	1.9	22.5	94,096	1.1	8.5
21,000 UNDER 22,000	197,830	1.8	62.7	4,254,470	1.7	25.4	3,299,184	1.7	24.2	87,988	1.0	9.5
22,000 UNDER 23,000	193,800	1.8	64.5	4,361,770	1.8	27.2	3,412,523	1.8	26.0	98,197	1.2	10.7
23,000 UNDER 24,000	179,900	1.6	66.1	4,229,476	1.7	28.9	3,297,801	1.7	27.7	101,492	1.2	11.9
24,000 UNDER 25,000	180,320	1.7	67.8	4,418,367	1.8	30.7	3,485,089	1.8	29.5	107,341	1.3	13.2
25,000 UNDER 26,000	173,960	1.6	69.4	4,433,047	1.8	32.5	3,447,230	1.8	31.3	109,052	1.3	14.5
26,000 UNDER 27,000	174,030	1.6	71.0	4,613,591	1.9	34.4	3,696,457	2.0	33.3	119,435	1.4	15.9
27,000 UNDER 28,000	168,250	1.5	72.5	4,626,029	1.9	36.3	3,655,649	1.9	35.2	118,289	1.4	17.3
28,000 UNDER 29,000	154,750	1.4	73.9	4,410,264	1.8	38.1	3,475,027	1.8	37.0	118,207	1.4	18.7
29,000 UNDER 30,000	144,750	1.3	75.2	4,271,100	1.7	39.8	3,370,407	1.8	38.8	115,218	1.4	20.1
30,000 UNDER 35,000	637,830	5.9	81.1	20,628,216	8.5	48.3	16,267,755	8.7	47.5	576,795	6.9	27.0
35,000 UNDER 40,000	489,500	4.5	85.6	18,312,019	7.5	55.8	14,207,055	7.5	55.0	544,183	6.5	33.5
40,000 UNDER 45,000	372,950	3.4	89.0	15,810,814	6.5	62.3	12,420,550	6.6	61.6	504,385	6.0	39.5
45,000 UNDER 50,000	293,050	2.7	91.7	13,886,000	5.7	68.0	10,832,318	5.7	67.3	480,467	5.7	45.2
50,000 UNDER 55,000	223,500	2.0	93.7	11,696,997	4.8	72.8	9,133,826	4.8	72.1	437,087	5.2	50.4
55,000 UNDER 60,000	164,100	1.5	95.2	9,401,885	3.8	76.6	7,226,026	3.8	75.9	377,224	4.5	54.9
60,000 UNDER 65,000	109,900	1.0	96.2	6,847,030	2.8	79.4	5,340,663	2.8	78.7	297,673	3.3	58.2
65,000 UNDER 70,000	82,250	0.8	97.0	5,540,902	2.3	81.7	4,340,644	2.3	81.0	263,839	3.1	61.3
70,000 UNDER 80,000	98,650	0.9	97.9	7,361,900	3.0	84.7	5,657,428	3.0	84.0	359,239	4.3	65.6
80,000 UNDER 90,000	59,000	0.5	98.4	4,993,642	2.0	86.7	3,857,574	2.1	86.1	272,079	3.2	68.8
90,000 UNDER 100,000	38,640	0.4	98.8	3,653,929	1.5	88.2	2,832,679	1.5	87.6	214,868	2.6	71.4
100,000 UNDER 200,000	105,260	1.0	99.8	13,925,312	5.7	93.9	10,859,958	5.8	93.4	952,397	11.3	82.7
200,000 UNDER 500,000	25,749	0.2	100.0	7,339,697	3.0	96.9	5,938,244	3.2	96.6	640,121	7.6	90.3
500,000 UNDER 1,000,000	4,141	Y	100.0	2,807,166	1.2	98.1	2,357,657	1.3	97.9	290,201	3.4	93.7
1,000,000 AND OVER	1,967	Y	100.0	4,546,160	1.9	100.0	4,030,178	2.1	100.0	528,444	6.3	100.0
TOTALS	10,950,080	100.0	100.0	$244,257,464	100.0	100.0	$188,843,755	100.0	100.0	$8,424,613	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION

Table 4A[†]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1983 Taxable Years

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED[§] GROSS INCOME (THOUSANDS)	DEDUCTIONS (THOUSANDS)[δ]	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS[ε] (THOUSANDS)	TAX AFTER CREDITS (THOUSANDS)[π]
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	599,753	2,400	$ -2,024,182	$ 1,602,026	—	$ 97	$ 33,318	$ 4,420
$1 UNDER $1,000	209,710	10,200	110,559	480,587	—	29,877	11,229	528
1,000 UNDER 2,000	258,180	12,400	384,870	537,599	$ 20,912	25,470	13,071	365
2,000 UNDER 3,000	334,890	13,850	839,809	748,230	227,226	28,827	17,363	857
3,000 UNDER 4,000	352,760	14,450	1,232,306	769,917	500,334	24,507	19,085	1,000
4,000 UNDER 5,000	376,330	14,550	1,692,999	882,089	870,430	27,622	20,809	1,391
5,000 UNDER 6,000	383,030	213,980	2,111,063	910,495	1,216,348	56,210	21,956	4,142
6,000 UNDER 7,000	350,050	212,400	2,272,407	903,238	1,398,575	30,622	20,200	7,502
7,000 UNDER 8,000	354,480	202,280	2,653,401	930,824	1,749,334	40,709	21,744	11,645
8,000 UNDER 9,000	323,290	185,490	2,747,171	884,959	1,848,875	36,947	20,040	16,128
9,000 UNDER 10,000	306,550	169,450	2,907,115	889,866	2,013,563	59,178	19,436	21,038
10,000 UNDER 11,000	303,890	205,860	3,189,422	915,425	2,240,345	46,335	19,978	24,897
11,000 UNDER 12,000	277,110	223,310	3,188,137	845,583	2,315,187	86,645	18,453	29,331
12,000 UNDER 13,000	262,670	227,420	3,285,146	918,894	2,397,362	63,713	17,921	33,826
13,000 UNDER 14,000	286,470	254,470	3,873,368	927,458	2,878,701	68,346	19,264	47,667
14,000 UNDER 15,000	266,870	237,920	3,864,537	930,858	2,918,869	75,185	19,114	51,324
15,000 UNDER 16,000	280,840	259,990	4,354,059	939,992	3,367,565	102,251	20,206	64,910
16,000 UNDER 17,000	243,970	227,770	4,024,644	883,014	3,103,772	84,801	17,392	66,373
17,000 UNDER 18,000	234,710	220,510	4,111,770	908,876	3,184,205	88,876	17,483	69,540
18,000 UNDER 19,000	223,690	212,090	4,139,522	880,419	3,224,437	93,821	16,811	76,353
19,000 UNDER 20,000	225,060	212,060	4,385,870	959,090	3,383,171	103,498	17,542	83,059
20,000 UNDER 21,000	221,700	213,700	4,543,688	932,462	3,542,622	114,179	17,604	94,096
21,000 UNDER 22,000	197,830	189,980	4,254,470	902,808	3,299,184	106,713	16,739	87,988
22,000 UNDER 23,000	193,800	186,300	4,361,770	904,476	3,412,523	119,487	16,588	98,197
23,000 UNDER 24,000	179,900	173,650	4,229,476	895,944	3,297,801	119,928	15,681	101,492
24,000 UNDER 25,000	180,320	175,970	4,418,367	904,593	3,485,089	129,924	16,291	107,341
25,000 UNDER 26,000	173,960	170,710	4,433,047	916,861	3,447,230	125,734	15,679	109,052
26,000 UNDER 27,000	174,030	169,780	4,613,591	890,674	3,696,457	136,004	16,249	119,435
27,000 UNDER 28,000	168,250	165,000	4,626,029	949,739	3,655,649	140,809	16,098	118,289
28,000 UNDER 29,000	154,750	151,500	4,410,264	916,531	3,475,027	135,695	15,162	118,207
29,000 UNDER 30,000	144,750	140,750	4,271,100	871,927	3,370,407	129,760	14,222	115,218
30,000 UNDER 35,000	637,830	628,180	20,628,216	4,227,992	16,267,755	654,371	69,744	576,795
35,000 UNDER 40,000	489,500	484,800	18,312,019	3,923,206	14,207,055	606,570	56,771	544,183
40,000 UNDER 45,000	372,950	369,200	15,810,814	3,316,624	12,420,550	548,188	44,620	504,385
45,000 UNDER 50,000	293,050	290,800	13,886,000	3,006,913	10,832,318	525,333	40,622	480,467
50,000 UNDER 55,000	223,500	221,750	11,696,997	2,535,174	9,133,826	467,839	31,731	437,087
55,000 UNDER 60,000	164,100	163,350	9,401,885	2,070,685	7,226,026	426,267	26,768	377,224
60,000 UNDER 65,000	109,900	109,400	6,847,030	1,467,496	5,340,663	316,776	19,746	297,673
65,000 UNDER 70,000	82,250	82,000	5,540,902	1,143,849	4,340,644	276,026	14,289	263,839
70,000 UNDER 80,000	98,650	97,650	7,361,900	1,675,282	5,657,428	381,010	23,895	359,239
80,000 UNDER 90,000	59,000	58,620	4,993,642	1,108,997	3,857,574	285,660	16,090	272,079
90,000 UNDER 100,000	38,640	38,330	3,653,929	794,041	2,832,679	228,184	12,542	214,868
100,000 UNDER 200,000	105,260	104,630	13,925,312	2,945,794	10,859,958	982,161	46,287	952,397
200,000 UNDER 500,000	25,749	25,645	7,339,697	1,313,350	5,938,244	623,641	24,577	640,121
500,000 UNDER 1,000,000	4,141	4,133	2,807,166	421,094	2,357,657	264,343	7,178	290,201
1,000,000 AND OVER	1,967	1,964	4,546,160	490,609	4,030,178	444,412	8,395	528,444
TOTALS	10,950,080	7,750,642	$244,257,464	$58,176,560	$188,843,755	$9,462,551	$1,005,983	$8,424,613

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		DIVIDENDS		INTEREST		ANNUITIES AND PENSIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	31,852	$ 531,585	20,042	$ 56,156	59,203	$ 327,442	6,163	$ 30,267
$1 UNDER $1,000	148,910	165,896	11,880	3,693	60,730	36,311	3,750	6,663
1,000 UNDER 2,000	215,230	349,723	13,050	8,151	73,530	55,906	6,100	13,683
2,000 UNDER 3,000	281,360	786,897	21,950	17,927	112,630	94,751	10,200	23,376
3,000 UNDER 4,000	301,880	1,067,586	23,930	20,990	114,050	131,166	14,750	31,890
4,000 UNDER 5,000	314,430	1,426,643	26,550	27,907	137,380	186,460	23,800	71,215
5,000 UNDER 6,000	312,470	1,711,074	34,800	43,091	148,350	235,168	27,450	93,424
6,000 UNDER 7,000	281,480	1,811,383	37,360	46,310	141,170	272,956	28,100	108,533
7,000 UNDER 8,000	288,140	2,123,170	31,780	42,887	146,650	284,926	33,800	141,958
8,000 UNDER 9,000	260,960	2,177,669	35,600	48,156	140,810	305,657	37,050	180,403
9,000 UNDER 10,000	249,090	2,353,244	29,980	45,211	137,720	307,396	35,050	174,328
10,000 UNDER 11,000	240,030	2,476,981	34,380	57,013	144,340	342,631	40,900	223,990
11,000 UNDER 12,000	223,680	2,458,870	34,710	61,027	129,150	325,622	39,500	221,683
12,000 UNDER 13,000	216,060	2,630,603	31,210	51,291	124,640	324,385	33,900	207,852
13,000 UNDER 14,000	243,220	3,173,406	35,500	45,661	142,810	343,561	34,000	219,984
14,000 UNDER 15,000	227,310	3,166,258	33,900	55,573	137,060	349,133	32,300	203,619
15,000 UNDER 16,000	240,360	3,605,831	37,750	66,652	139,140	370,990	33,900	227,113
16,000 UNDER 17,000	205,420	3,297,271	34,050	61,614	131,960	324,174	30,250	229,493
17,000 UNDER 18,000	200,230	3,391,929	35,710	64,235	135,160	348,964	26,000	209,221
18,000 UNDER 19,000	193,690	3,474,487	33,300	64,879	128,580	343,971	28,000	215,928
19,000 UNDER 20,000	195,160	3,635,357	40,850	71,590	139,360	361,043	28,100	224,013
20,000 UNDER 21,000	194,550	3,848,447	33,550	63,121	134,450	317,728	26,200	215,753
21,000 UNDER 22,000	172,200	3,545,344	36,130	65,605	120,880	348,591	25,250	211,500
22,000 UNDER 23,000	171,500	3,685,951	34,350	66,029	122,750	331,027	24,550	215,958
23,000 UNDER 24,000	159,300	3,635,853	34,300	83,564	118,650	285,647	23,200	222,842
24,000 UNDER 25,000	158,490	3,694,330	31,850	76,046	120,910	287,129	20,850	203,738
25,000 UNDER 26,000	159,110	3,960,491	37,280	65,324	122,330	291,973	18,450	135,117
26,000 UNDER 27,000	154,830	3,883,735	35,600	61,920	123,630	346,571	19,950	198,167
27,000 UNDER 28,000	150,500	4,022,497	34,750	77,239	120,650	317,259	20,200	171,725
28,000 UNDER 29,000	140,650	3,811,802	33,700	74,472	110,800	289,313	18,350	187,602
29,000 UNDER 30,000	129,300	3,609,327	30,150	82,200	105,200	314,619	18,700	174,473
30,000 UNDER 35,000	578,780	17,700,228	152,750	300,066	493,750	1,280,590	77,700	710,204
35,000 UNDER 40,000	448,050	15,969,243	141,650	296,689	399,250	1,049,707	61,550	676,729
40,000 UNDER 45,000	339,800	13,525,867	117,000	296,066	316,250	999,725	50,600	577,286
45,000 UNDER 50,000	270,250	12,095,778	94,450	215,646	256,900	836,408	37,150	382,034
50,000 UNDER 55,000	206,650	10,265,811	87,300	181,344	200,200	661,127	28,700	310,510
55,000 UNDER 60,000	150,500	8,005,279	69,500	198,569	151,000	524,753	20,150	247,005
60,000 UNDER 65,000	98,200	5,566,722	49,450	105,556	104,250	566,396	16,300	208,325
65,000 UNDER 70,000	71,900	4,328,312	41,250	166,195	74,950	403,935	10,350	136,282
70,000 UNDER 80,000	86,750	5,631,126	58,050	251,080	94,100	554,361	13,150	185,664
80,000 UNDER 90,000	50,100	3,571,280	35,650	208,278	56,260	457,509	8,020	112,660
90,000 UNDER 100,000	31,860	2,476,475	24,730	174,946	37,010	364,182	5,640	75,367
100,000 UNDER 200,000	84,230	8,364,133	72,760	780,963	101,460	1,475,815	13,000	207,779
200,000 UNDER 500,000	19,966	3,686,833	20,171	602,124	25,000	807,414	3,077	67,550
500,000 UNDER 1,000,000	3,223	991,543	3,512	308,891	4,058	286,441	460	14,366
1,000,000 AND OVER	1,542	1,099,119	1,749	672,992	1,929	374,556	203	16,730
TOTALS	8,903,193	$196,791,389	1,949,914	$6,434,939	6,141,040	$19,445,389	1,114,813	$8,924,002

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	BUSINESS AND PROFESSION				FARM			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	8,374	$ 169,695	52,623	$ 867,642	305	$ 3,283	8,011	$ 433,002
$1 UNDER $1,000	18,400	30,030	9,250	46,559	—	—	1,350	11,505
1,000 UNDER 2,000	16,150	31,089	5,100	24,005	500	388	500	5,207
2,000 UNDER 3,000	19,500	51,743	8,950	61,636	500	821	1,250	21,281
3,000 UNDER 4,000	25,750	64,972	8,300	51,087	—	—	1,000	13,113
4,000 UNDER 5,000	25,450	97,186	8,100	47,070	250	511	1,250	27,052
5,000 UNDER 6,000	30,150	123,606	10,200	62,034	100	388	1,450	11,857
6,000 UNDER 7,000	26,600	133,702	10,800	62,805	600	2,303	1,100	2,406
7,000 UNDER 8,000	27,450	159,034	9,750	32,717	600	1,991	1,300	8,539
8,000 UNDER 9,000	24,250	127,143	11,600	64,025	600	3,548	1,400	4,193
9,000 UNDER 10,000	23,400	154,302	11,800	66,961	450	1,945	800	2,616
10,000 UNDER 11,000	24,850	183,880	11,850	67,838	450	1,933	1,350	25,232
11,000 UNDER 12,000	22,400	183,456	9,100	34,049	450	4,465	1,450	11,153
12,000 UNDER 13,000	21,450	157,005	9,700	43,182	300	1,476	2,600	19,737
13,000 UNDER 14,000	21,450	180,246	10,350	39,696	900	5,066	1,250	11,259
14,000 UNDER 15,000	21,450	166,512	8,050	40,253	550	1,727	850	4,017
15,000 UNDER 16,000	24,400	193,086	12,650	53,574	950	3,038	1,850	10,287
16,000 UNDER 17,000	20,150	192,062	13,800	69,354	750	4,853	1,300	3,255
17,000 UNDER 18,000	18,500	179,718	13,600	39,827	500	5,425	750	2,069
18,000 UNDER 19,000	16,200	146,421	10,500	44,395	450	4,400	2,700	36,264
19,000 UNDER 20,000	18,200	194,290	14,950	43,317	750	5,611	1,550	8,885
20,000 UNDER 21,000	19,550	192,121	11,350	46,214	100	322	1,100	9,047
21,000 UNDER 22,000	15,900	143,337	12,150	48,478	500	7,694	1,350	4,999
22,000 UNDER 23,000	17,950	157,519	11,650	43,735	100	1,563	1,650	11,966
23,000 UNDER 24,000	14,600	124,532	10,600	28,268	600	5,673	2,300	18,884
24,000 UNDER 25,000	16,100	206,207	8,900	36,340	450	3,651	1,900	8,846
25,000 UNDER 26,000	16,950	158,648	13,450	47,796	350	471	1,300	15,321
26,000 UNDER 27,000	15,750	159,915	10,350	35,302	300	2,565	1,450	10,741
27,000 UNDER 28,000	17,150	157,879	11,700	60,320	450	1,761	1,500	5,534
28,000 UNDER 29,000	13,150	149,118	9,750	29,713	200	327	1,200	10,740
29,000 UNDER 30,000	13,300	156,247	10,050	34,621	800	3,795	1,600	10,811
30,000 UNDER 35,000	78,550	961,124	45,100	136,777	2,700	28,954	5,500	41,996
35,000 UNDER 40,000	61,850	807,092	34,100	136,010	2,100	17,185	7,550	43,808
40,000 UNDER 45,000	41,600	664,398	27,750	108,293	1,600	5,197	4,450	16,319
45,000 UNDER 50,000	33,050	627,983	25,900	117,998	800	6,195	4,250	23,704
50,000 UNDER 55,000	26,100	471,866	19,750	75,652	1,000	13,818	2,050	20,399
55,000 UNDER 60,000	19,200	508,670	17,450	58,909	600	10,650	1,700	15,331
60,000 UNDER 65,000	15,300	311,775	8,650	42,921	500	16,884	1,700	11,453
65,000 UNDER 70,000	13,700	412,147	6,550	38,635	600	24,852	1,450	20,482
70,000 UNDER 80,000	15,850	597,419	9,950	54,589	650	11,900	1,750	17,080
80,000 UNDER 90,000	10,880	409,207	5,680	49,721	720	18,977	1,430	28,872
90,000 UNDER 100,000	7,460	306,055	3,870	34,306	380	10,317	1,180	32,156
100,000 UNDER 200,000	21,070	1,129,705	10,500	126,739	1,510	53,493	4,160	113,590
200,000 UNDER 500,000	4,439	392,739	3,380	96,295	483	33,725	1,402	71,841
500,000 UNDER 1,000,000	781	131,569	660	35,476	99	9,861	284	20,643
1,000,000 AND OVER	411	332,359	331	48,208	48	8,378	192	38,601
TOTALS	965,165	$12,588,809	590,594	$3,433,343	27,595	$351,380	89,459	$1,296,093

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	PARTNERSHIP Ω				RENTS AND ROYALTIES			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	2,780	$ 25,500	20,708	$1,336,979	7,389	$ 42,709	31,838	$ 640,530
$1 UNDER $1,000	950	5,567	3,100	28,069	3,650	9,623	9,600	87,950
1,000 UNDER 2,000	2,400	3,260	1,750	8,373	2,500	2,308	5,850	27,560
2,000 UNDER 3,000	3,400	5,274	1,850	12,652	7,250	14,396	5,950	54,316
3,000 UNDER 4,000	5,500	16,533	2,000	5,157	6,800	15,850	7,650	26,421
4,000 UNDER 5,000	4,900	12,397	2,600	24,687	10,200	25,540	8,350	41,597
5,000 UNDER 6,000	3,250	10,223	2,750	9,319	9,450	23,228	9,750	53,743
6,000 UNDER 7,000	3,400	13,600	4,400	21,280	11,150	34,101	11,400	49,681
7,000 UNDER 8,000	3,500	13,269	2,250	11,815	9,450	26,281	10,200	70,737
8,000 UNDER 9,000	5,550	28,877	3,450	36,126	8,400	29,339	7,800	39,398
9,000 UNDER 10,000	3,600	28,971	4,950	23,206	9,300	27,589	10,150	64,857
10,000 UNDER 11,000	3,250	19,914	3,750	13,700	10,550	41,369	11,400	62,470
11,000 UNDER 12,000	4,300	27,172	2,500	14,408	11,600	37,917	10,050	51,540
12,000 UNDER 13,000	1,600	11,178	3,050	13,111	11,180	42,764	8,400	31,260
13,000 UNDER 14,000	3,950	25,513	3,150	45,187	10,500	33,072	10,500	53,581
14,000 UNDER 15,000	3,250	16,489	2,600	22,432	9,650	33,796	11,100	59,426
15,000 UNDER 16,000	3,650	19,404	5,650	27,288	11,800	45,632	15,700	67,379
16,000 UNDER 17,000	3,750	29,449	3,100	8,820	11,750	53,874	14,100	82,287
17,000 UNDER 18,000	3,650	27,054	3,600	31,980	9,450	41,246	14,400	65,380
18,000 UNDER 19,000	3,600	17,585	3,900	13,410	10,150	47,562	12,350	95,608
19,000 UNDER 20,000	4,050	33,618	5,200	32,175	13,900	63,352	13,200	66,280
20,000 UNDER 21,000	3,350	20,680	3,250	36,277	10,250	57,489	15,150	80,231
21,000 UNDER 22,000	3,700	31,273	4,750	17,812	8,150	35,847	10,750	42,566
22,000 UNDER 23,000	2,350	15,646	5,750	21,018	10,250	36,765	14,150	72,768
23,000 UNDER 24,000	2,600	19,456	4,000	18,659	9,000	36,818	14,950	76,947
24,000 UNDER 25,000	3,450	28,873	5,250	31,393	9,900	48,804	11,250	68,027
25,000 UNDER 26,000	2,450	18,089	5,800	68,552	8,900	41,163	15,500	102,800
26,000 UNDER 27,000	3,450	21,942	3,100	8,063	10,900	56,494	10,500	46,038
27,000 UNDER 28,000	2,900	34,027	5,350	24,984	10,000	42,771	19,650	95,253
28,000 UNDER 29,000	4,350	31,224	5,550	37,083	9,000	32,002	15,250	110,499
29,000 UNDER 30,000	2,700	12,430	4,800	22,884	7,200	29,919	13,000	54,529
30,000 UNDER 35,000	15,050	145,073	24,950	133,748	39,500	217,339	67,900	371,841
35,000 UNDER 40,000	17,150	139,518	22,250	148,675	34,100	151,804	64,250	411,699
40,000 UNDER 45,000	12,200	121,457	21,450	98,930	30,050	200,719	53,000	367,986
45,000 UNDER 50,000	8,450	102,484	23,750	119,100	21,000	122,126	49,300	340,312
50,000 UNDER 55,000	9,650	116,270	21,200	117,373	16,950	122,659	40,100	257,376
55,000 UNDER 60,000	9,600	127,285	18,350	95,953	16,000	115,515	35,400	280,812
60,000 UNDER 65,000	6,500	94,194	12,900	80,406	14,000	157,035	24,650	201,813
65,000 UNDER 70,000	7,850	113,201	12,300	122,513	10,450	132,455	16,550	143,480
70,000 UNDER 80,000	9,650	178,077	17,850	127,063	13,500	162,016	25,700	253,993
80,000 UNDER 90,000	8,630	172,621	13,780	172,332	10,240	151,705	16,220	175,564
90,000 UNDER 100,000	6,960	181,769	10,500	185,729	7,610	122,093	10,840	125,412
100,000 UNDER 200,000	26,290	1,086,197	33,620	806,767	25,300	654,154	31,870	510,276
200,000 UNDER 500,000	8,108	627,517	10,370	602,804	7,809	394,265	8,341	249,873
500,000 UNDER 1,000,000	1,396	216,399	1,867	218,673	1,500	144,443	1,260	52,619
1,000,000 AND OVER	624	278,864	1,016	319,934	635	142,970	642	49,693
TOTALS	253,688	$4,325,413	380,061	$5,376,899	538,263	$4,100,918	825,911	$6,334,408

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	NET SALE OF CAPITAL ASSETS$_\mu$				ALL OTHER INCOME SOURCES ζ			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	14,173	$ 333,140	1,818	$ 1,609	10,044	$ 70,719	9,259	$290,458
$1 UNDER $1,000	4,300	16,616	2,850	2,062	21,800	40,536	1,000	5,227
1,000 UNDER 2,000	4,550	6,954	1,750	1,512	4,750	9,717	1,250	7,436
2,000 UNDER 3,000	7,050	11,641	1,700	1,577	7,950	14,769	1,750	6,488
3,000 UNDER 4,000	5,050	8,052	4,500	3,689	8,600	15,580	1,600	7,659
4,000 UNDER 5,000	8,100	14,736	4,100	3,169	7,750	19,931	1,250	2,757
5,000 UNDER 6,000	13,250	27,550	2,700	2,357	8,850	40,711	1,000	6,502
6,000 UNDER 7,000	11,500	21,548	4,800	3,879	9,300	25,461	500	5,222
7,000 UNDER 8,000	11,750	23,975	4,800	3,964	10,150	25,948	1,100	10,234
8,000 UNDER 9,000	13,100	30,498	5,800	4,620	8,500	28,538	1,750	7,523
9,000 UNDER 10,000	10,750	31,595	7,800	6,068	9,300	19,823	2,300	7,171
10,000 UNDER 11,000	12,950	43,876	5,250	4,282	11,650	36,211	1,250	4,150
11,000 UNDER 12,000	13,550	29,287	5,650	3,728	9,980	33,929	2,600	13,503
12,000 UNDER 13,000	12,150	31,298	5,050	3,987	8,700	21,541	1,050	2,735
13,000 UNDER 14,000	12,750	43,878	6,700	5,805	10,500	26,563	1,700	6,212
14,000 UNDER 15,000	12,200	47,137	7,950	6,288	9,650	27,073	1,700	2,840
15,000 UNDER 16,000	13,500	41,149	8,700	7,728	10,350	39,722	1,700	1,734
16,000 UNDER 17,000	17,200	60,846	6,200	4,792	11,400	34,394	2,200	27,719
17,000 UNDER 18,000	13,300	41,335	7,330	5,551	10,200	25,244	1,450	5,253
18,000 UNDER 19,000	13,800	66,125	8,700	7,512	11,950	43,824	2,600	5,773
19,000 UNDER 20,000	14,500	36,100	9,750	8,203	10,200	24,911	950	4,116
20,000 UNDER 21,000	14,650	63,869	6,800	5,420	12,150	30,566	850	5,394
21,000 UNDER 22,000	12,350	37,278	8,100	5,967	13,450	41,827	2,300	2,001
22,000 UNDER 23,000	14,550	48,288	6,550	5,253	12,350	50,405	1,700	3,691
23,000 UNDER 24,000	11,600	38,588	8,900	6,699	11,850	32,371	2,050	7,691
24,000 UNDER 25,000	14,450	52,807	6,200	5,421	11,650	43,279	750	1,223
25,000 UNDER 26,000	13,450	77,040	6,100	4,275	9,500	26,259	2,350	5,680
26,000 UNDER 27,000	13,250	46,431	9,150	6,976	10,750	30,666	450	258
27,000 UNDER 28,000	13,650	47,568	6,500	5,746	11,000	35,277	800	2,962
28,000 UNDER 29,000	15,200	85,332	6,650	4,917	9,450	32,281	1,200	9,827
29,000 UNDER 30,000	13,950	41,631	10,100	8,382	10,450	44,183	750	766
30,000 UNDER 35,000	66,450	280,448	33,700	26,807	43,000	148,414	6,150	19,781
35,000 UNDER 40,000	55,950	302,358	32,800	26,809	40,150	119,865	7,050	43,625
40,000 UNDER 45,000	54,400	278,093	26,350	21,673	37,500	151,684	3,850	21,074
45,000 UNDER 50,000	46,450	296,213	24,950	21,397	31,300	146,047	3,250	14,646
50,000 UNDER 55,000	39,350	225,255	20,150	16,687	23,400	107,008	4,700	8,212
55,000 UNDER 60,000	36,100	277,029	17,750	13,643	20,500	104,622	2,250	9,083
60,000 UNDER 65,000	29,450	249,492	12,350	10,818	16,650	73,090	650	725
65,000 UNDER 70,000	23,950	223,584	10,150	7,892	11,850	71,438	2,350	3,648
70,000 UNDER 80,000	32,250	320,444	15,000	12,936	16,500	141,963	3,550	3,081
80,000 UNDER 90,000	23,340	352,079	9,270	7,878	12,200	118,024	2,150	12,785
90,000 UNDER 100,000	16,990	328,987	6,260	5,500	8,490	102,817	1,740	9,864
100,000 UNDER 200,000	54,500	1,649,634	18,030	16,198	28,550	455,649	6,090	45,860
200,000 UNDER 500,000	16,726	1,548,703	4,338	3,991	8,753	321,274	2,092	26,045
500,000 UNDER 1,000,000	3,233	935,238	524	490	1,744	122,889	446	7,948
1,000,000 AND OVER	1,642	1,977,938	199	187	927	122,333	245	6,931
TOTALS	877,354	$10,751,663	420,769	$344,344	625,688	$3,299,376	99,722	$703,513

FOOTNOTES FOLLOW THIS SECTION

Table 4A†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1983 Taxable Years

ADJUSTED GROSS INCOME CLASS	MOVING EXPENSE		FORFEITED INTEREST		ALIMONY		TOTAL ADJUSTMENTS θ	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	1,262	$ 4,082	1,131	$ 113	1,710	$ 6,671	11,769	$ 44,463
$1 UNDER $1,000	350	262	750	147	250	827	9,700	23,007
1,000 UNDER 2,000	250	894	—	—	500	1,975	7,950	22,217
2,000 UNDER 3,000	250	310	1,000	126	—	—	11,350	23,838
3,000 UNDER 4,000	1,750	2,436	750	75	350	436	15,600	33,188
4,000 UNDER 5,000	1,000	911	1,750	913	350	2,501	21,350	43,198
5,000 UNDER 6,000	2,000	2,644	850	147	850	2,133	25,200	51,592
6,000 UNDER 7,000	1,750	1,969	1,800	255	1,400	5,831	31,180	52,222
7,000 UNDER 8,000	1,350	1,347	1,050	319	1,000	3,837	28,880	52,036
8,000 UNDER 9,000	1,850	2,176	1,800	397	400	1,301	31,910	56,777
9,000 UNDER 10,000	3,200	4,141	2,550	656	600	2,254	34,680	66,413
10,000 UNDER 11,000	3,750	5,089	1,400	813	950	4,092	32,100	60,710
11,000 UNDER 12,000	3,200	4,208	2,150	674	1,700	6,074	35,500	66,916
12,000 UNDER 13,000	2,350	2,378	1,750	234	1,550	4,021	33,000	80,236
13,000 UNDER 14,000	2,300	3,426	1,600	1,135	1,050	3,025	36,950	61,848
14,000 UNDER 15,000	2,400	1,578	2,350	800	900	4,039	38,050	67,528
15,000 UNDER 16,000	3,550	5,506	1,300	332	1,550	3,742	42,150	90,573
16,000 UNDER 17,000	2,950	4,564	2,350	460	600	1,040	38,030	67,166
17,000 UNDER 18,000	1,200	590	1,800	797	1,550	5,686	41,750	72,546
18,000 UNDER 19,000	2,000	2,762	1,800	600	1,800	6,881	38,250	82,701
19,000 UNDER 20,000	2,400	4,710	2,450	1,686	2,500	13,158	47,230	101,046
20,000 UNDER 21,000	4,100	5,476	1,750	597	1,350	5,548	45,700	83,832
21,000 UNDER 22,000	2,800	4,772	950	165	1,150	7,909	43,900	92,007
22,000 UNDER 23,000	2,300	2,876	1,650	319	2,000	7,252	46,200	88,954
23,000 UNDER 24,000	4,950	7,833	750	82	2,650	11,675	43,550	98,723
24,000 UNDER 25,000	1,200	1,389	1,150	634	1,400	5,050	38,950	75,251
25,000 UNDER 26,000	1,200	1,405	1,200	600	1,300	12,359	43,250	97,109
26,000 UNDER 27,000	1,400	2,341	1,750	1,301	1,700	7,131	42,700	87,444
27,000 UNDER 28,000	1,750	3,237	1,800	240	1,900	7,893	44,300	87,180
28,000 UNDER 29,000	2,450	4,824	1,700	366	1,050	8,989	43,850	80,436
29,000 UNDER 30,000	2,150	3,931	2,350	2,105	1,150	4,463	40,000	65,733
30,000 UNDER 35,000	6,950	18,222	6,500	2,143	7,250	23,195	192,750	413,294
35,000 UNDER 40,000	5,550	13,473	5,450	1,457	5,850	19,172	173,450	407,562
40,000 UNDER 45,000	6,200	13,730	4,500	1,034	7,550	37,311	149,500	375,423
45,000 UNDER 50,000	3,450	7,641	4,600	1,299	4,700	21,154	127,850	307,773
50,000 UNDER 55,000	3,600	12,094	2,650	1,299	3,850	20,824	107,400	282,984
55,000 UNDER 60,000	3,600	9,303	3,150	1,199	3,500	25,759	85,400	243,774
60,000 UNDER 65,000	1,350	2,662	2,500	1,518	2,900	15,085	57,650	154,314
65,000 UNDER 70,000	500	1,534	750	235	2,500	14,135	45,950	134,856
70,000 UNDER 80,000	1,450	6,357	1,300	1,005	2,350	11,469	57,350	203,421
80,000 UNDER 90,000	1,250	5,947	700	504	1,870	16,760	34,060	131,554
90,000 UNDER 100,000	730	3,730	480	293	1,410	15,007	22,810	96,119
100,000 UNDER 200,000	1,390	8,462	1,170	706	4,830	70,540	60,240	312,803
200,000 UNDER 500,000	220	1,529	308	203	1,453	27,229	13,541	91,606
500,000 UNDER 1,000,000	19	156	56	42	227	7,234	1,855	18,627
1,000,000 AND OVER	9	62	22	25	134	7,807	850	16,525
TOTALS	101,680	$198,969	81,567	$30,050	87,584	$490,474	2,175,635	$5,267,525

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	STANDARD DEDUCTIONS 6		ITEMIZED DEDUCTIONS		MEDICAL EXPENSE		HOME REAL ESTATE TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	563,817	$ 1,136,307	35,936	$ 465,720	23,580	$ 50,425	26,987	$ 33,922
$1 UNDER $1,000	196,760	372,155	12,950	108,433	5,950	8,095	10,350	8,244
1,000 UNDER 2,000	249,530	459,010	8,650	78,589	5,550	13,420	6,200	6,828
2,000 UNDER 3,000	319,140	599,455	15,750	148,775	8,800	24,939	11,750	9,657
3,000 UNDER 4,000	332,960	640,527	19,800	129,390	11,700	30,535	13,200	10,478
4,000 UNDER 5,000	353,180	697,967	23,150	184,121	12,050	31,695	17,250	14,240
5,000 UNDER 6,000	352,680	711,557	30,350	198,938	18,600	40,701	20,600	17,206
6,000 UNDER 7,000	309,300	629,217	40,750	274,021	29,150	60,655	29,050	19,170
7,000 UNDER 8,000	312,880	662,407	41,600	268,417	27,250	56,022	28,000	19,966
8,000 UNDER 9,000	272,640	580,278	50,650	304,681	34,850	64,588	34,150	25,025
9,000 UNDER 10,000	252,600	547,375	53,950	342,491	34,000	62,035	36,900	26,177
10,000 UNDER 11,000	246,540	543,087	57,350	372,338	34,450	87,361	42,250	29,092
11,000 UNDER 12,000	215,210	473,627	61,900	371,956	37,100	63,334	46,750	26,847
12,000 UNDER 13,000	205,120	463,751	57,550	455,143	33,950	80,575	39,800	25,610
13,000 UNDER 14,000	213,620	466,394	72,850	461,064	39,350	68,832	53,350	31,012
14,000 UNDER 15,000	197,670	440,799	69,200	490,059	37,050	78,823	49,100	31,740
15,000 UNDER 16,000	196,140	434,940	84,700	505,051	42,000	80,600	55,650	33,325
16,000 UNDER 17,000	162,520	358,821	81,450	524,193	41,100	68,092	58,600	36,379
17,000 UNDER 18,000	151,010	345,624	83,700	563,253	37,000	53,862	60,550	40,855
18,000 UNDER 19,000	137,290	316,254	86,400	564,165	39,900	70,303	60,450	35,908
19,000 UNDER 20,000	132,010	309,686	93,050	649,404	43,200	92,881	68,000	42,860
20,000 UNDER 21,000	126,600	296,262	95,100	636,200	39,600	62,692	65,800	42,735
21,000 UNDER 22,000	105,880	255,205	91,950	647,603	31,600	53,216	66,850	43,872
22,000 UNDER 23,000	98,650	234,277	95,150	670,199	35,450	64,563	70,750	45,700
23,000 UNDER 24,000	86,850	199,094	93,050	696,851	32,700	88,596	68,000	44,550
24,000 UNDER 25,000	85,270	208,154	95,050	696,439	32,750	60,519	70,100	47,332
25,000 UNDER 26,000	74,810	186,017	99,150	730,844	32,700	57,646	71,250	47,882
26,000 UNDER 27,000	71,880	180,868	102,150	709,806	28,950	48,731	76,800	49,887
27,000 UNDER 28,000	61,150	153,869	107,100	795,870	33,000	46,959	83,800	56,953
28,000 UNDER 29,000	56,450	143,450	98,300	773,081	27,350	42,987	77,550	54,066
29,000 UNDER 30,000	52,250	134,843	92,500	737,084	29,450	54,846	72,850	52,355
30,000 UNDER 35,000	184,930	482,838	452,900	3,745,154	123,550	188,220	374,550	265,145
35,000 UNDER 40,000	98,600	268,705	390,900	3,654,502	77,200	127,311	339,050	258,949
40,000 UNDER 45,000	62,900	179,992	310,050	3,136,632	59,200	115,856	272,150	227,105
45,000 UNDER 50,000	32,550	91,355	260,500	2,915,558	44,300	78,887	232,200	215,688
50,000 UNDER 55,000	18,250	50,585	205,250	2,484,589	31,150	46,998	189,150	181,121
55,000 UNDER 60,000	13,250	38,958	150,850	2,031,727	19,800	39,631	141,250	150,172
60,000 UNDER 65,000	8,550	23,934	101,350	1,443,562	11,200	32,037	96,000	108,063
65,000 UNDER 70,000	5,300	15,025	76,950	1,128,824	10,100	25,501	72,900	91,024
70,000 UNDER 80,000	5,650	16,459	93,000	1,658,823	11,600	33,118	86,700	120,049
80,000 UNDER 90,000	3,180	8,954	55,820	1,100,043	5,780	26,741	52,400	82,298
90,000 UNDER 100,000	2,210	6,191	36,430	787,850	3,520	18,809	34,350	59,098
100,000 UNDER 200,000	4,270	11,763	100,990	2,934,031	8,200	60,778	95,350	207,299
200,000 UNDER 500,000	683	1,829	25,066	1,311,521	1,098	17,926	23,664	78,717
500,000 UNDER 1,000,000	65	166	4,076	420,928	111	2,637	3,897	19,344
1,000,000 AND OVER	26	65	1,941	490,544	44	722	1,854	15,214
TOTALS	6,632,821	$14,378,096	4,317,259	$43,798,467	1,326,983	$2,583,700	3,508.152	$3,089,159

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	OTHER REAL ESTATE TAXES		SALES TAXES		LICENSE TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	1,102	$ 673	20,271	$ 7,799	16,281	$ 1,843
$1 UNDER $1,000	500	62	11,450	4,453	6,800	808
1,000 UNDER 2,000	350	289	7,400	2,713	3,650	631
2,000 UNDER 3,000	450	280	14,550	7,839	9,050	1,294
3,000 UNDER 4,000	100	15	19,500	5,837	8,850	897
4,000 UNDER 5,000	500	168	21,800	6,685	12,200	1,247
5,000 UNDER 6,000	—	—	28,900	8,543	16,600	1,523
6,000 UNDER 7,000	500	581	39,250	12,033	24,200	2,210
7,000 UNDER 8,000	1,000	616	40,250	10,808	26,900	2,347
8,000 UNDER 9,000	1,550	389	48,350	13,322	31,800	2,670
9,000 UNDER 10,000	250	80	52,050	17,455	32,950	4,176
10,000 UNDER 11,000	500	238	55,350	18,867	36,500	3,654
11,000 UNDER 12,000	1,050	175	60,000	19,897	41,150	3,862
12,000 UNDER 13,000	1,250	461	55,350	17,929	36,850	3,332
13,000 UNDER 14,000	850	245	71,250	25,048	50,500	5,240
14,000 UNDER 15,000	1,050	244	67,200	24,960	47,250	4,355
15,000 UNDER 16,000	1,050	238	83,200	30,855	59,950	6,819
16,000 UNDER 17,000	1,300	485	79,750	31,235	58,800	5,625
17,000 UNDER 18,000	1,550	1,038	81,600	35,483	61,900	7,298
18,000 UNDER 19,000	2,400	1,160	84,200	35,547	64,050	7,430
19,000 UNDER 20,000	2,050	429	90,150	35,980	66,450	6,889
20,000 UNDER 21,000	1,700	591	92,250	39,569	70,950	7,578
21,000 UNDER 22,000	2,200	800	90,550	38,928	69,300	7,194
22,000 UNDER 23,000	2,500	898	92,300	42,353	71,050	8,082
23,000 UNDER 24,000	350	32	92,200	43,207	71,400	8,428
24,000 UNDER 25,000	2,500	935	92,950	44,545	72,850	8,543
25,000 UNDER 26,000	2,050	1,194	96,950	49,080	75,850	8,790
26,000 UNDER 27,000	2,200	640	100,400	50,642	78,650	9,418
27,000 UNDER 28,000	1,500	2,174	106,000	53,165	87,200	10,456
28,000 UNDER 29,000	1,800	1,219	96,300	47,457	76,500	9,013
29,000 UNDER 30,000	2,150	878	90,800	47,743	74,600	9,906
30,000 UNDER 35,000	12,900	5,505	442,050	254,839	363,750	46,834
35,000 UNDER 40,000	7,900	4,510	384,750	242,880	307,450	44,804
40,000 UNDER 45,000	7,650	2,991	306,450	211,485	251,350	38,413
45,000 UNDER 50,000	4,800	2,020	257,100	189.423	211,850	34,499
50,000 UNDER 55,000	5,200	2,065	203,400	157,996	168,650	28.544
55,000 UNDER 60,000	3,350	3,429	150,150	119,421	119,900	21,265
60,000 UNDER 65,000	3,050	1,295	100,750	64,768	84,350	15,950
65,000 UNDER 70,000	2,350	988	76,050	64,794	60,200	10,481
70,000 UNDER 80,000	2,950	1,790	91,950	83,228	70,500	12.802
80,000 UNDER 90,000	2,560	2,062	55,580	56,109	42,590	8.252
90,000 UNDER 100,000	1,430	1,179	36,240	38,263	27,300	5.245
100,000 UNDER 200,000	5,530	5,900	100.270	119,167	71,500	16,274
200,000 UNDER 500,000	1,532	2,908	24,827	39,773	1[illegible],900	4,665
500,000 UNDER 1,000,000	235	596	4,030	10,458	[illegible],556	1,041
1,000,000 AND OVER	120	461	1,924	8,963	1,163	710
TOTALS	99,859	$54,926	4,218,042	$2,511,544	3.260,040	$451,337

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	OTHER TAXES		TOTAL TAXES¶		CASH CONTRIBUTIONS		OTHER THAN CASH CONTRIBUTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	5,702	$ 2,322	32,477	$ 46,558	22,938	$ 22,799	6,547	$ 3,556
$1 UNDER $1,000	1,000	56	12,700	13,622	9,950	4,883	5,050	2,710
1,000 UNDER 2,000	1,450	971	7,900	11,433	5,250	8,386	1,150	358
2,000 UNDER 3,000	2,100	356	14,900	19,428	10,000	6,960	3,450	811
3,000 UNDER 4,000	2,350	655	19,800	17,880	14,850	11,485	5,700	1,554
4,000 UNDER 5,000	3,350	555	22,650	22,895	17,300	18,295	5,350	3,213
5,000 UNDER 6,000	3,350	183	29,750	27,455	21,300	14,247	6,650	1,277
6,000 UNDER 7,000	5,100	672	39,500	34,666	30,350	23,054	8,400	2,100
7,000 UNDER 8,000	3,600	1,053	41,350	34,789	34,100	14,196	8,800	2,425
8,000 UNDER 9,000	8,550	1,267	50,050	42,674	41,650	22,326	12,200	4,429
9,000 UNDER 10,000	6,350	909	52,600	48,798	44,750	35,651	17,450	5,803
10,000 UNDER 11,000	8,150	1,020	56,600	52,870	47,250	27,151	16,150	4,541
11,000 UNDER 12,000	9,400	1,061	61,650	51,843	50,650	29,301	18,700	4,131
12,000 UNDER 13,000	6,750	1,179	56,200	48,512	46,550	31,787	17,000	4,423
13,000 UNDER 14,000	11,350	2,447	71,350	63,992	62,350	44,634	18,750	5,253
14,000 UNDER 15,000	11,200	1,314	68,500	62,612	58,300	44,933	22,800	6,809
15,000 UNDER 16,000	14,250	2,474	83,750	73,711	73,250	47,101	24,700	7,410
16,000 UNDER 17,000	13,500	1,950	81,200	75,674	71,400	44,148	25,750	9,180
17,000 UNDER 18,000	12,800	2,813	82,750	87,487	75,150	51,414	25,000	7,072
18,000 UNDER 19,000	11,950	2,024	86,050	82,068	75,200	54,287	26,500	7,695
19,000 UNDER 20,000	13,700	2,848	92,300	89,006	81,800	58,072	32,400	7,458
20,000 UNDER 21,000	15,450	2,966	94,250	93,438	81,200	51,984	29,000	8,179
21,000 UNDER 22,000	15,250	2,168	91,950	92,962	81,600	52,870	29,700	8,490
22,000 UNDER 23,000	16,550	2,273	94,450	99,306	83,050	59,897	35,350	10,697
23,000 UNDER 24,000	15,250	2,032	92,800	98,250	84,150	54,438	32,000	7,517
24,000 UNDER 25,000	18,200	3,669	94,800	105,024	84,100	63,775	32,300	8,052
25,000 UNDER 26,000	17,350	3,103	98,550	110,049	90,000	63,314	32,350	7,254
26,000 UNDER 27,000	17,450	2,979	101,700	113,566	93,600	62,658	37,250	11,875
27,000 UNDER 28,000	18,250	3,501	107,100	126,248	96,100	65,471	37,900	10,946
28,000 UNDER 29,000	17,100	2,860	97,950	114,614	90,750	57,507	34,500	10,914
29,000 UNDER 30,000	16,550	3,414	92,250	114,298	83,800	67,913	33,450	9,926
30,000 UNDER 35,000	81,200	18,676	450,450	590,998	422,950	326,672	183,700	50,931
35,000 UNDER 40,000	75,250	13,432	389,850	564,575	364,450	305,753	168,550	58,467
40,000 UNDER 45,000	59,450	12,897	309,850	492,890	292,850	268,644	140,650	55,647
45,000 UNDER 50,000	48,950	11,804	259,750	453,434	247,450	229,404	125,000	46,786
50,000 UNDER 55,000	38,150	12,441	204,550	382,168	195,500	173,891	107,850	46,852
55,000 UNDER 60,000	35,750	9,089	150,850	303,375	145,050	157,868	80,650	31,565
60,000 UNDER 65,000	18,650	5,908	101,350	215,985	98,000	113,160	52,900	26,719
65,000 UNDER 70,000	14,550	3,653	76,600	170,940	71,100	84,701	36,450	17,412
70,000 UNDER 80,000	23,350	6,795	93,000	224,664	89,950	141,506	46,050	51,110
80,000 UNDER 90,000	8,720	3,168	55,750	151,889	53,650	93,543	29,290	32,224
90,000 UNDER 100,000	5,490	1,831	36,400	105,617	34,830	68,728	18,740	23,186
100,000 UNDER 200,000	15,580	8,220	100,830	356,860	96,540	287,032	51,700	92,504
200,000 UNDER 500,000	4,002	3,769	25,011	129,832	24,171	178,025	12,228	91,087
500,000 UNDER 1,000,000	723	1,044	4,071	32,483	3,922	80,658	1,965	46,288
1,000,000 AND OVER	406	1,183	1,938	26,532	1,857	99,584	946	109,826
TOTALS	753,573	$171,004	4,290,077	$6,277,970	3,904,958	$3,824,106	1,698,966	$966,662

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	CONTRIBUTION CARRYFORWARD PRIOR YEAR		CONTRIBUTIONS UNUSED		CONTRIBUTIONS DEDUCTED		MORTGAGE INTEREST	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	5,033	$ 24,652	24,030	$ 50,999	23,715	$ 9	27,650	$ 218,241
$1 UNDER $1,000	250	131	3,350	2,403	10,200	5,321	10,000	49,260
1,000 UNDER 2,000	250	1,051	850	2,835	5,500	6,959	6,000	31,013
2,000 UNDER 3,000	350	202	2,100	1,572	10,850	6,400	10,800	50,359
3,000 UNDER 4,000	1,500	5,985	2,850	8,491	14,950	10,530	12,250	42,986
4,000 UNDER 5,000	750	565	1,350	2,277	17,550	19,705	14,900	74,538
5,000 UNDER 6,000	850	2,509	1,950	3,561	21,800	14,472	18,950	74,773
6,000 UNDER 7,000	1,350	562	3,900	4,929	31,300	20,787	24,600	84,204
7,000 UNDER 8,000	850	1,063	1,550	1,383	34,850	16,301	23,350	105,049
8,000 UNDER 9,000	700	1,429	3,000	4,715	43,400	23,468	27,100	101,665
9,000 UNDER 10,000	1,300	2,334	3,450	6,432	45,350	37,355	27,950	111,004
10,000 UNDER 11,000	600	7,476	2,750	12,111	48,250	27,057	38,150	129,940
11,000 UNDER 12,000	300	1,613	2,550	3,752	52,200	31,292	38,350	130,255
12,000 UNDER 13,000	1,350	6,269	2,300	9,987	47,500	32,492	35,550	140,473
13,000 UNDER 14,000	1,850	11,188	3,800	14,908	63,200	46,167	49,250	195,515
14,000 UNDER 15,000	1,050	4,521	2,350	11,031	59,300	45,233	41,800	183,813
15,000 UNDER 16,000	1,600	4,809	3,000	6,165	75,800	53,156	51,100	187,439
16,000 UNDER 17,000	1,350	5,244	2,400	9,645	72,400	48,927	51,500	209,655
17,000 UNDER 18,000	950	10,944	2,800	12,923	76,450	56,507	55,900	234,353
18,000 UNDER 19,000	850	1,168	900	3,380	78,200	59,769	55,950	197,430
19,000 UNDER 20,000	1,650	6,469	2,650	10,056	84,550	61,943	60,900	260,229
20,000 UNDER 21,000	450	822	800	3,375	84,000	57,610	64,450	261,807
21,000 UNDER 22,000	300	302	1,200	1,985	84,600	59,677	63,800	282,328
22,000 UNDER 23,000	1,300	5,240	2,450	10,029	85,750	65,805	65,300	270,128
23,000 UNDER 24,000	500	901	950	1,787	85,600	61,070	64,700	269,156
24,000 UNDER 25,000	500	149	750	5,812	86,300	66,165	64,100	274,114
25,000 UNDER 26,000	350	978	1,400	3,357	92,500	68,189	70,250	312,276
26,000 UNDER 27,000	950	1,790	700	4,716	95,500	71,607	71,950	293,814
27,000 UNDER 28,000	650	1,333	1,050	2,897	98,300	74,853	78,400	347,069
28,000 UNDER 29,000	800	2,454	750	2,688	91,800	68,186	70,700	333,828
29,000 UNDER 30,000	950	2,253	900	3,487	85,000	76,605	68,350	313,066
30,000 UNDER 35,000	2,500	14,849	2,900	17,313	429,400	375,140	360,200	1,620,637
35,000 UNDER 40,000	2,650	6,026	3,000	11,915	372,150	358,330	324,250	1,661,203
40,000 UNDER 45,000	1,400	18,839	2,050	28,381	296,600	314,748	257,550	1,405,544
45,000 UNDER 50,000	2,900	13,725	1,900	15,532	251,400	274,383	221,300	1,345,531
50,000 UNDER 55,000	650	1,493	650	7,020	198,300	215,216	179,800	1,188,790
55,000 UNDER 60,000	1,600	2,434	1,150	5,170	147,300	186,696	133,100	981,932
60,000 UNDER 65,000	750	9,065	800	7,823	98,550	141,121	90,050	694,717
65,000 UNDER 70,000	400	6,462	550	9,225	73,100	99,351	67,550	524,297
70,000 UNDER 80,000	700	7,437	750	21,332	91,150	178,721	80,350	773,288
80,000 UNDER 90,000	940	44,588	820	55,841	54,120	114,514	47,410	491,378
90,000 UNDER 100,000	730	18,459	650	23,894	35,300	86,479	30,520	343,204
100,000 UNDER 200,000	2,520	114,525	2,310	131,066	97,410	362,995	81,290	1,128,206
200,000 UNDER 500,000	1,353	137,587	1,068	174,836	24,358	231,862	18,486	355,795
500,000 UNDER 1,000,000	367	80,266	306	98,071	3,946	109,141	2,758	65,992
1,000,000 AND OVER	260	169,447	194	200,742	1,875	178,116	1,256	51,034
TOTALS	51,203	$761,608	103,928	$1,031,849	3,981,624	$4,520,522	3,259,870	$18,401,328

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	OTHER INTEREST		TOTAL INTEREST		CASUALTY LOSS		ALL OTHER DEDUCTIONS ω	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	26,633	$ 116,883	32,273	$ 335,124	1,795	$ 2,742	25,108	$ 30,107
$1 UNDER $1,000	11,200	21,857	12,200	71,117	250	275	10,450	10,002
1,000 UNDER 2,000	6,350	11,843	7,550	42,856	250	250	6,050	3,672
2,000 UNDER 3,000	10,950	32,852	13,650	83,211	600	1,969	10,750	12,829
3,000 UNDER 4,000	13,350	16,120	16,650	59,106	250	1,629	14,350	9,708
4,000 UNDER 5,000	15,300	21,314	20,650	95,852	—	—	18,250	13,885
5,000 UNDER 6,000	19,850	23,535	25,200	98,308	350	35	22,650	17,935
6,000 UNDER 7,000	24,750	33,208	32,950	117,412	1,250	3,513	31,550	36,988
7,000 UNDER 8,000	29,700	39,775	34,350	144,824	1,650	1,985	30,050	14,496
8,000 UNDER 9,000	32,900	38,844	41,250	140,509	3,000	11,860	40,900	20,836
9,000 UNDER 10,000	38,550	51,255	44,750	162,258	4,650	9,609	43,800	22,286
10,000 UNDER 11,000	42,750	55,192	50,600	185,132	2,700	3,760	43,200	16,159
11,000 UNDER 12,000	46,900	62,457	54,700	192,713	1,600	4,528	49,400	28,232
12,000 UNDER 13,000	40,750	72,853	48,550	213,325	1,950	4,524	45,500	75,716
13,000 UNDER 14,000	56,950	56,403	64,600	251,917	1,900	4,303	63,050	25,855
14,000 UNDER 15,000	54,150	64,200	60,750	248,013	5,150	20,094	59,350	35,286
15,000 UNDER 16,000	68,000	71,959	77,050	259,397	2,950	3,500	73,550	34,466
16,000 UNDER 17,000	65,200	77,612	74,050	287,267	3,650	5,692	71,050	38,542
17,000 UNDER 18,000	68,900	87,151	77,800	321,504	5,100	5,795	75,150	38,099
18,000 UNDER 19,000	73,050	88,188	80,650	285,617	5,650	15,870	73,400	50,517
19,000 UNDER 20,000	80,150	93,161	86,750	353,390	3,250	5,322	82,500	46,786
20,000 UNDER 21,000	81,750	110,173	91,200	371,980	2,800	5,832	83,500	44,546
21,000 UNDER 22,000	79,750	100,968	86,200	383,296	3,350	5,264	81,050	53,158
22,000 UNDER 23,000	80,200	108,248	88,900	378,377	4,800	6,489	84,900	55,661
23,000 UNDER 24,000	79,850	114,821	87,950	383,977	4,200	9,188	84,600	55,771
24,000 UNDER 25,000	80,800	117,697	89,900	391,810	4,750	18,968	85,850	53,953
25,000 UNDER 26,000	84,650	124,959	94,950	437,235	3,850	4,116	89,550	53,609
26,000 UNDER 27,000	89,800	111,224	97,600	405,038	5,300	13,716	92,150	57,150
27,000 UNDER 28,000	95,500	132,911	103,200	479,980	4,500	5,846	99,200	61,985
28,000 UNDER 29,000	86,400	135,869	93,600	469,697	4,700	8,628	90,750	68,850
29,000 UNDER 30,000	80,700	115,900	87,300	428,966	5,000	4,461	86,150	57,908
30,000 UNDER 35,000	408,900	633,149	437,000	2,253,787	18,550	44,445	423,800	291,898
35,000 UNDER 40,000	355,550	618,380	379,950	2,279,583	18,150	29,651	370,750	295,055
40,000 UNDER 45,000	284,650	544,203	302,300	1,949,747	14,050	37,394	296,400	225,832
45,000 UNDER 50,000	240,350	490,219	254,550	1,835,749	13,100	33,601	251,750	239,498
50,000 UNDER 55,000	190,150	446,266	200,150	1,635,056	10,000	18,951	203,600	186,135
55,000 UNDER 60,000	138,450	353,754	147,350	1,335,686	6,200	12,481	151,050	153,801
60,000 UNDER 65,000	94,550	234,743	99,000	929,460	6,750	10,488	107,650	114,473
65,000 UNDER 70,000	70,050	205,475	74,000	729,772	3,100	5,112	77,600	98,149
70,000 UNDER 80,000	84,250	296,697	89,650	1,069,984	5,350	13,998	98,400	138,287
80,000 UNDER 90,000	49,710	219,751	53,220	711,129	2,550	10,653	57,530	85,079
90,000 UNDER 100,000	32,180	165,659	34,730	508,863	1,430	6,355	38,580	61,726
100,000 UNDER 200,000	88,460	727,623	94,970	1,855,829	4,290	34,303	109,910	263,227
200,000 UNDER 500,000	21,641	421,497	23,189	777,291	854	14,549	28,914	140,060
500,000 UNDER 1,000,000	3,523	149,458	3,762	215,450	130	4,163	4,997	57,053
1,000,000 AND OVER	1,677	156,448	1,774	207,482	88	4,221	2,477	73,471
TOTALS	3,729,824	$7,972,754	4,073,368	$26,374,076	195,787	$470,128	3,991,166	$3,568,737

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	PERSONAL CREDIT ◊		DEPENDENT CREDIT		TAX SAVINGS FROM INCOME AVERAGING		ELDERLY CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	599,753	$ 30,993	192,108	$ 2,305	—	—	—	—
$1 UNDER $1,000	209,710	10,177	59,200	710	—	—	—	—
1,000 UNDER 2,000	258,180	12,078	64,600	775	250	—	—	—
2,000 UNDER 3,000	334,890	16,000	98,450	1,181	250	$ 2	—	—
3,000 UNDER 4,000	352,760	17,212	148,310	1,780	—	—	—	—
4,000 UNDER 5,000	376,330	18,861	149,700	1,796	—	—	—	—
5,000 UNDER 6,000	383,030	19,594	164,900	1,979	100	+	1,600	$ 21
6,000 UNDER 7,000	350,050	18,020	169,550	2,035	500	13	2,500	67
7,000 UNDER 8,000	354,480	19,028	199,850	2,398	1,650	33	1,950	108
8,000 UNDER 9,000	323,290	17,418	197,550	2,371	2,400	72	1,150	82
9,000 UNDER 10,000	306,550	16,807	182,750	2,193	2,050	110	1,500	173
10,000 UNDER 11,000	303,890	17,142	193,950	2,327	2,900	124	2,500	161
11,000 UNDER 12,000	277,110	15,578	176,850	2,122	3,100	149	2,450	121
12,000 UNDER 13,000	262,670	15,087	169,600	2,035	2,250	112	1,950	76
13,000 UNDER 14,000	286,470	16,180	181,250	2,175	4,350	288	1,650	85
14,000 UNDER 15,000	266,870	15,353	187,000	2,244	3,600	243	1,850	169
15,000 UNDER 16,000	280,840	16,151	182,100	2,185	6,100	518	1,750	226
16,000 UNDER 17,000	243,970	14,072	163,950	1,967	4,550	365	300	83
17,000 UNDER 18,000	234,710	13,830	157,650	1,892	9,350	850	1,250	239
18,000 UNDER 19,000	223,690	13,184	153,650	1,844	7,900	761	1,200	265
19,000 UNDER 20,000	225,060	13,474	164,850	1,978	9,000	1,034	2,300	444
20,000 UNDER 21,000	221,700	13,350	168,450	2,021	11,000	1,587	1,100	287
21,000 UNDER 22,000	197,830	12,094	142,000	1,704	13,500	1,220	850	286
22,000 UNDER 23,000	193,800	11,774	160,000	1,920	13,400	1,588	1,400	393
23,000 UNDER 24,000	179,900	10,893	138,300	1,660	11,100	1,905	850	260
24,000 UNDER 25,000	180,320	11,239	153,200	1,838	12,200	1,743	1,700	441
25,000 UNDER 26,000	173,960	10,890	152,950	1,835	10,100	1,548	950	314
26,000 UNDER 27,000	174,030	10,976	145,300	1,744	9,950	1,375	1,500	481
27,000 UNDER 28,000	168,250	10,755	171,250	2,055	11,550	1,443	450	135
28,000 UNDER 29,000	154,750	9,863	131,500	1,578	9,950	1,459	1,750	542
29,000 UNDER 30,000	144,750	9,449	129,900	1,559	13,000	1,685	550	196
30,000 UNDER 35,000	637,830	42,645	655,680	7,863	58,750	9,460	3,350	1,136
35,000 UNDER 40,000	489,500	24,042	529,650	6,356	48,000	7,886	2,200	644
40,000 UNDER 45,000	372,950	26,774	408,950	4,907	37,900	5,642	2,950	943
45,000 UNDER 50,000	293,050	21,103	352,150	4,226	40,700	7,209	1,550	539
50,000 UNDER 55,000	223,500	16,241	249,850	2,998	30,750	5,576	200	75
55,000 UNDER 60,000	164,100	11,980	196,850	2,362	28,850	7,900	450	62
60,000 UNDER 65,000	109,900	8,037	121,750	1,461	21,450	5,638	200	94
65,000 UNDER 70,000	82,250	6,029	103,800	1,246	13,400	3,333	200	75
70,000 UNDER 80,000	98,650	7,178	112,950	1,355	18,800	7,588	500	188
80,000 UNDER 90,000	59,000	4,255	65,390	765	12,610	6,027	100	34
90,000 UNDER 100,000	38,640	2,778	43,810	526	8,610	4,964	50	19
100,000 UNDER 200,000	105,260	7,543	121,400	1,457	21,090	15,047	90	28
200,000 UNDER 500,000	25,749	1,825	27,876	335	4,605	4,214	*	2
500,000 UNDER 1,000,000	4,141	293	4,081	49	643	597	*	1
1,000,000 AND OVER	1,967	137	2,024	24	284	277	—	—
TOTALS	10,950,080	$648,382	7,846,879	$94,161	522,492	$111,585	48,848	$9,495

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	INCOME TAX WITHHELD		ESTIMATE PAID		EXCESS SDI		RENTER'S CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	25,223	$ 15,169	7,588	$ 18,476	1,891	$ 81	496,191	$ 42,663
$1 UNDER $1,000	89,600	3,516	3,100	474	1,500	19	79,310	6,651
1,000 UNDER 2,000	158,000	2,844	1,950	237	500	2	101,850	8,778
2,000 UNDER 3,000	214,000	7,583	2,300	467	1,750	42	130,050	11,802
3,000 UNDER 4,000	222,950	9,841	5,600	1,392	1,000	17	145,460	13,331
4,000 UNDER 5,000	251,850	14,089	5,600	2,225	500	8	160,550	15,194
5,000 UNDER 6,000	253,350	17,891	7,700	2,418	850	14	167,900	16,193
6,000 UNDER 7,000	233,600	21,033	6,600	1,383	250	1	153,850	14,204
7,000 UNDER 8,000	250,530	24,968	11,050	3,108	350	37	174,530	17,147
8,000 UNDER 9,000	224,750	26,931	13,400	4,254	250	8	160,330	15,501
9,000 UNDER 10,000	222,030	35,162	16,050	4,288	350	8	158,180	15,747
10,000 UNDER 11,000	217,320	38,330	17,700	4,900	250	5	145,830	14,289
11,000 UNDER 12,000	203,400	39,821	19,450	4,987	500	29	141,080	13,620
12,000 UNDER 13,000	199,580	46,083	21,150	5,490	500	57	138,250	13,495
13,000 UNDER 14,000	227,090	60,355	21,950	6,901	1,500	48	154,910	14,838
14,000 UNDER 15,000	213,360	62,097	21,250	7,536	1,250	44	152,580	14,774
15,000 UNDER 16,000	230,710	77,108	26,400	11,045	3,000	105	148,560	14,539
16,000 UNDER 17,000	195,060	78,850	29,750	10,608	4,000	620	124,910	12,059
17,000 UNDER 18,000	191,350	77,323	25,300	9,944	12,250	102	123,950	12,326
18,000 UNDER 19,000	186,940	89,032	25,300	10,916	9,950	214	113,280	11,145
19,000 UNDER 20,000	185,060	93,689	26,550	12,855	13,900	235	110,930	11,012
20,000 UNDER 21,000	190,350	102,447	25,200	10,659	11,600	200	112,650	11,172
21,000 UNDER 22,000	166,600	97,585	24,350	10,468	13,400	323	91,550	9,526
22,000 UNDER 23,000	166,650	106,288	22,950	13,908	13,050	421	89,450	8,937
23,000 UNDER 24,000	153,900	110,225	22,150	11,238	14,450	452	85,900	8,288
24,000 UNDER 25,000	153,540	113,363	22,250	15,028	9,550	303	84,440	8,687
25,000 UNDER 26,000	156,330	119,891	17,300	11,437	13,650	522	81,430	8,434
26,000 UNDER 27,000	151,180	123,333	21,750	14,951	8,650	400	74,750	7,730
27,000 UNDER 28,000	148,750	125,711	21,450	15,790	11,800	590	59,950	6,252
28,000 UNDER 29,000	137,900	123,835	21,350	14,131	10,800	474	61,650	6,351
29,000 UNDER 30,000	127,500	116,307	20,850	15,767	10,400	437	52,600	5,634
30,000 UNDER 35,000	565,900	578,510	89,050	72,396	43,800	2,087	201,050	21,893
35,000 UNDER 40,000	441,250	533,137	66,150	75,352	41,700	2,485	110,300	12,858
40,000 UNDER 45,000	332,400	456,186	59,700	74,898	31,400	1,684	78,250	9,530
45,000 UNDER 50,000	263,900	414,026	48,100	69,209	27,400	1,694	47,500	5,809
50,000 UNDER 55,000	203,650	376,256	39,950	63,745	19,150	1,173	28,550	3,373
55,000 UNDER 60,000	147,850	305,216	34,100	63,210	13,400	861	17,800	2,123
60,000 UNDER 65,000	96,500	230,237	25,350	55,630	11,150	773	8,350	1,017
65,000 UNDER 70,000	69,200	180,470	25,400	68,492	6,900	590	5,800	706
70,000 UNDER 80,000	82,500	256,707	32,150	95,130	10,150	780	7,900	938
80,000 UNDER 90,000	47,290	166,925	23,560	84,547	4,870	459	4,050	455
90,000 UNDER 100,000	29,820	120,288	17,770	76,087	3,100	320	2,430	272
100,000 UNDER 200,000	77,500	450,997	58,360	411,682	8,990	940	5,060	552
200,000 UNDER 500,000	17,947	223,648	17,694	322,933	3,045	388	940	99
500,000 UNDER 1,000,000	2,832	67,146	3,442	175,966	590	80	105	10
1,000,000 AND OVER	1,355	73,047	1,784	366,668	367	64	52	5
TOTALS	8,128,347	$6,413,496	1,077,898	$2,333,226	399,653	$20,196	4,594,988	$449,959

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	TAX DUE AT TIME OF FILING		OVERPAID		REFUND		CREDIT TO NEXT YEAR'S TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	1,563	$ 2,024	522,479	$ 73,992	520,873	$ 69,974	1,627	$ 4,018
$1 UNDER $1,000	5,250	131	144,660	10,263	143,910	10,239	1,000	24
1,000 UNDER 2,000	5,600	142	200,500	11,635	199,750	11,526	1,000	109
2,000 UNDER 3,000	6,350	455	264,950	19,491	263,950	19,433	1,500	58
3,000 UNDER 4,000	6,250	396	282,660	23,975	281,160	23,775	2,500	201
4,000 UNDER 5,000	5,700	406	313,900	30,525	312,400	30,222	3,000	303
5,000 UNDER 6,000	44,480	926	305,350	33,285	303,250	32,963	3,600	322
6,000 UNDER 7,000	43,850	1,412	271,150	30,530	270,150	30,375	2,000	155
7,000 UNDER 8,000	45,480	1,694	276,000	35,311	271,500	34,672	6,100	639
8,000 UNDER 9,000	52,290	2,928	244,150	33,491	240,650	31,517	6,750	1,975
9,000 UNDER 10,000	49,450	3,242	233,100	37,408	229,350	36,640	5,500	768
10,000 UNDER 11,000	59,430	4,038	223,630	36,664	219,280	35,344	6,100	1,321
11,000 UNDER 12,000	58,460	4,683	203,000	33,813	197,750	32,827	7,600	986
12,000 UNDER 13,000	55,970	4,221	194,800	35,521	188,950	34,409	7,100	1,112
13,000 UNDER 14,000	60,390	5,281	216,780	39,759	211,530	38,710	7,000	1,050
14,000 UNDER 15,000	51,770	5,792	207,150	38,928	202,400	37,626	7,350	1,302
15,000 UNDER 16,000	64,840	6,942	209,650	44,833	204,650	43,566	7,250	1,266
16,000 UNDER 17,000	54,320	6,963	184,050	42,736	175,950	40,688	11,850	2,048
17,000 UNDER 18,000	57,910	7,802	172,100	37,960	166,850	35,826	8,750	2,134
18,000 UNDER 19,000	53,360	6,812	167,600	41,767	161,850	39,859	9,000	1,909
19,000 UNDER 20,000	56,860	8,285	162,750	43,015	156,500	41,383	10,000	1,632
20,000 UNDER 21,000	58,050	8,900	161,400	39,285	156,650	38,330	7,000	955
21,000 UNDER 22,000	52,830	9,416	143,000	39,332	138,500	38,293	7,250	1,039
22,000 UNDER 23,000	55,600	9,520	134,950	40,875	128,700	38,752	9,750	2,123
23,000 UNDER 24,000	51,700	10,309	125,600	39,024	119,250	37,896	8,100	1,128
24,000 UNDER 25,000	53,520	10,669	124,850	40,650	120,850	39,143	7,000	1,508
25,000 UNDER 26,000	54,330	10,023	119,130	41,253	115,880	40,038	5,250	1,215
26,000 UNDER 27,000	55,900	12,091	116,400	39,072	111,300	37,305	7,100	1,766
27,000 UNDER 28,000	51,950	10,932	115,800	40,987	111,300	39,325	8,000	1,662
28,000 UNDER 29,000	52,900	12,399	100,350	38,984	96,500	37,534	5,350	1,450
29,000 UNDER 30,000	51,800	12,990	91,950	35,917	87,450	34,917	5,850	1,001
30,000 UNDER 35,000	241,780	66,672	392,800	164,770	375,800	156,840	26,250	7,930
35,000 UNDER 40,000	207,400	72,262	281,000	151,915	268,650	145,113	17,850	6,802
40,000 UNDER 45,000	178,750	72,219	192,100	110,133	181,850	103,617	17,000	6,516
45,000 UNDER 50,000	152,800	76,258	138,900	86,533	131,650	78,818	12,000	7,715
50,000 UNDER 55,000	112,200	64,460	110,200	71,921	103,450	64,759	10,750	7,162
55,000 UNDER 60,000	90,150	61,483	73,450	55,668	66,[illegible]50	49,677	9,250	5,991
60,000 UNDER 65,000	62,550	51,001	47,350	40,986	42,850	36,200	6,500	4,786
65,000 UNDER 70,000	49,250	45,781	33,000	32,199	27,[illegible]50	27,124	7,250	5,075
70,000 UNDER 80,000	54,050	66,033	44,100	60,351	36,250	50,624	11,600	9,727
80,000 UNDER 90,000	34,740	54,459	23,940	34,767	19,650	28,360	6,170	6,408
90,000 UNDER 100,000	23,020	44,713	15,400	26,812	11,910	20,708	4,800	6,104
100,000 UNDER 200,000	60,600	203,071	44,110	114,846	31,580	79,859	17,390	34,987
200,000 UNDER 500,000	14,975	150,237	10,664	57,183	6,637	3[illegible],148	5,371	23,035
500,000 UNDER 1,000,000	2,326	67,825	1,790	20,827	939	1[illegible],139	1,142	10,688
1,000,000 AND OVER	1,051	118,062	895	29,402	382	11,745	626	17,657
TOTALS	2,663,795	$1,396,300	7,643,538	$2,188,594	7,414,831	$1,990,838	341,176	$[illegible]97,762

FOOTNOTES FOLLOW THIS SECTION

Table 4B†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME § (THOUSANDS)	DEDUCTIONS δ (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS ε (THOUSANDS)	TAX AFTER CREDITS π (THOUSANDS)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	367,642	1,004	$ -466,368	$ 624,801	—	$ 17	$ 14,190	$ 1,355
$1 UNDER $1,000	146,910	4,750	79,640	237,175	—	7,423	5,708	368
1,000 UNDER 2,000	193,080	6,650	288,777	308,155	$ 20,636	2,184	7,467	147
2,000 UNDER 3,000	242,890	7,300	605,339	398,705	223,566	5,810	9,332	436
3,000 UNDER 4,000	248,180	6,900	868,953	411,317	456,455	8,033	9,588	349
4,000 UNDER 5,000	250,830	7,650	1,126,735	419,297	700,857	10,845	9,700	673
5,000 UNDER 6,000	243,080	204,480	1,338,983	418,953	902,775	27,051	9,542	3,000
6,000 UNDER 7,000	217,000	199,400	1,407,264	404,111	1,001,086	16,195	8,510	6,395
7,000 UNDER 8,000	200,480	190,730	1,499,510	365,518	1,128,104	19,456	7,931	10,653
8,000 UNDER 9,000	180,240	172,190	1,533,055	347,001	1,166,791	23,143	7,230	14,545
9,000 UNDER 10,000	164,500	156,250	1,562,512	331,251	1,201,857	26,826	6,735	18,338
10,000 UNDER 11,000	149,520	143,770	1,568,520	310,187	1,234,194	29,439	6,126	22,003
11,000 UNDER 12,000	139,360	136,610	1,602,007	294,623	1,298,282	32,698	5,704	25,770
12,000 UNDER 13,000	123,720	119,470	1,547,004	282,580	1,239,686	33,557	5,204	27,965
13,000 UNDER 14,000	142,870	140,520	1,931,441	321,315	1,580,940	46,817	5,870	39,591
14,000 UNDER 15,000	126,870	124,620	1,836,502	284,510	1,524,414	47,105	5,195	41,429
15,000 UNDER 16,000	132,690	131,340	2,055,846	300,626	1,732,066	56,262	5,945	49,905
16,000 UNDER 17,000	114,330	113,080	1,887,181	271,387	1,597,497	54,418	4,841	49,678
17,000 UNDER 18,000	104,230	103,730	1,827,118	271,096	1,550,968	55,187	4,777	50,392
18,000 UNDER 19,000	95,890	95,140	1,775,797	269,945	1,496,958	56,801	4,849	51,882
19,000 UNDER 20,000	93,230	92,480	1,816,171	285,165	1,509,209	60,164	4,681	55,213
20,000 UNDER 21,000	90,200	90,200	1,848,175	250,582	1,574,834	66,433	4,914	61,317
21,000 UNDER 22,000	75,150	74,650	1,614,890	256,319	1,331,216	59,028	4,052	54,247
22,000 UNDER 23,000	76,650	76,150	1,724,373	259,150	1,454,946	71,689	4,497	62,831
23,000 UNDER 24,000	71,550	71,050	1,680,356	244,297	1,426,364	69,259	4,570	64,043
24,000 UNDER 25,000	64,040	63,290	1,569,452	237,164	1,314,796	66,572	4,321	61,758
25,000 UNDER 26,000	59,630	59,630	1,519,147	231,781	1,261,857	65,906	4,012	60,776
26,000 UNDER 27,000	57,080	56,580	1,511,578	217,899	1,285,086	67,758	3,653	64,184
27,000 UNDER 28,000	51,250	51,000	1,408,259	217,320	1,182,109	64,253	3,568	60,354
28,000 UNDER 29,000	49,250	49,000	1,402,480	226,403	1,163,514	65,387	2,485	63,557
29,000 UNDER 30,000	39,800	39,800	1,173,958	183,332	990,626	56,453	2,484	54,014
30,000 UNDER 35,000	149,650	149,150	4,806,469	738,073	4,033,053	248,787	12,328	236,245
35,000 UNDER 40,000	80,300	80,050	2,995,466	527,397	2,432,838	165,743	6,515	160,492
40,000 UNDER 45,000	39,400	39,400	1,666,340	281,745	1,384,581	100,130	3,757	96,902
45,000 UNDER 50,000	29,900	29,400	1,414,723	280,207	1,144,849	86,428	3,187	84,139
50,000 UNDER 55,000	18,750	18,75[illegible]	981,740	170,192	800,086	64,284	3,814	60,442
55,000 UNDER 60,000	12,350	12,350	707,290	137,515	559,144	47,328	2,126	46,624
60,000 UNDER 65,000	8,200	8,200	507,898	91,475	416,422	34,731	1,837	33,476
65,000 UNDER 70,000	5,850	5,850	393,440	66,158	327,282	28,159	318	28,848
70,000 UNDER 80,000	8,300	8,050	624,006	116,477	507,529	44,661	2,797	43,907
80,000 UNDER 90,000	5,720	5,670	484,517	95,331	385,930	36,018	1,312	35,565
90,000 UNDER 100,000	3,980	3,950	377,294	71,563	301,520	28,372	1,054	29,009
100,000 UNDER 200,000	11,580	11,540	1,553,985	303,262	1,233,261	126,061	4,895	127,696
200,000 UNDER 500,000	3,199	3,191	918,904	160,200	7[illegible]9,661	82,408	2,960	87,580
500,000 UNDER 1,000,000	535	534	359,408	54,450	295,895	34,339	685	38,107
1,000,000 AND OVER	290	290	816,714	65,672	741,419	82,973	1,025	99,078
TOTALS	4,690,146	3,165,789	$61,752,849	$12,641,682	$49,855,159	$2,482,591	$236,291	$2,285,278

FOOTNOTES FOLLOW THIS SECTION

Table 4C†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS ALL	NUMBER OF RETURNS TAXABLE	ADJUSTED GROSS INCOME (THOUSANDS) §	DEDUCTIONS (THOUSANDS) δ	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS (THOUSANDS) ε	TAX AFTER CREDITS (THOUSANDS) π
NO ADJ. GROSS INCOME	14,392	*	$ -62,504	$ 32,594		$ 4	$ 608	$ 37
$1 UNDER $1,000	4,700	200	1,952	8,946	—	3,422	214	2
1,000 UNDER 2,000	5,050	550	7,294	8,320	$ 276	111	215	6
2,000 UNDER 3,000	5,850	1,000	14,184	13,725	3,660	803	276	62
3,000 UNDER 4,000	4,150	900	14,461	7,500	5,038	154	198	16
4,000 UNDER 5,000	5,500	500	24,380	10,609	13,164	309	233	39
5,000 UNDER 6,000	6,850	3,850	37,373	12,248	21,220	649	343	132
6,000 UNDER 7,000	8,900	6,650	57,938	37,517	32,657	2,025	444	321
7,000 UNDER 8,000	7,750	6,900	57,476	14,540	41,222	677	369	314
8,000 UNDER 9,000	7,850	7,350	66,151	16,752	44,821	1,299	357	596
9,000 UNDER 10,000	5,800	5,550	55,152	12,586	38,636	1,210	279	674
10,000 UNDER 11,000	6,400	6,400	67,133	11,452	49,758	2,192	311	1,029
11,000 UNDER 12,000	4,900	4,900	56,641	11,877	39,862	1,022	238	785
12,000 UNDER 13,000	4,600	4,350	58,112	14,150	39,987	1,163	226	910
13,000 UNDER 14,000	4,150	4,150	55,805	11,598	40,112	1,163	178	979
14,000 UNDER 15,000	2,850	2,600	41,136	13,259	27,367	773	125	659
15,000 UNDER 16,000	3,600	3,600	55,837	11,566	42,845	1,326	195	1,131
16,000 UNDER 17,000	2,930	2,930	48,331	10,937	34,595	1,582	122	1,176
17,000 UNDER 18,000	1,250	1,250	21,633	5,639	15,994	517	78	440
18,000 UNDER 19,000	4,550	4,550	83,723	12,114	64,895	2,605	204	2,401
19,000 UNDER 20,000	2,300	2,300	45,110	4,638	38,709	1,624	101	1,522
20,000 UNDER 21,000	1,750	1,750	35,857	9,872	22,481	1,880	186	1,180
21,000 UNDER 22,000	2,200	2,200	47,496	5,993	41,503	1,799	106	1,694
22,000 UNDER 23,000	1,100	1,100	24,612	4,144	20,468	909	70	839
23,000 UNDER 24,000	1,350	1,350	31,701	3,574	25,913	1,329	54	1,275
24,000 UNDER 25,000	850	850	20,850	2,594	18,255	892	35	857
25,000 UNDER 26,000	1,700	1,700	43,371	7,052	36,320	1,767	79	1,688
26,000 UNDER 27,000	1,900	1,900	50,575	8,455	42,120	2,168	76	2,091
27,000 UNDER 28,000	2,100	1,850	57,683	16,746	36,736	1,950	111	1,839
28,000 UNDER 29,000	700	700	20,093	5,371	14,721	722	288	434
29,000 UNDER 30,000	1,050	1,050	31,175	6,714	21,717	1,363	74	1,255
30,000 UNDER 35,000	3,300	3,300	107,383	27,469	79,914	4,529	388	4,170
35,000 UNDER 40,000	2,600	2,600	96,747	18,181	78,566	5,152	275	4,891
40,000 UNDER 45,000	1,800	1,800	76,077	13,787	52,283	4,431	80	4,364
45,000 UNDER 50,000	850	850	39,791	3,974	35,816	2,792	37	2,755
50,000 UNDER 55,000	600	600	31,305	2,977	28,328	2,305	26	2,281
55,000 UNDER 60,000	600	600	33,883	11,838	22,045	1,6[illegible]	151	1,463
60,000 UNDER 65,000	100	100	6,156	1,410	4,747	387	4	383
65,000 UNDER 70,000	—	—	—	—	—	—	—	—
70,000 UNDER 80,000	100	100	7,540	519	7,021	637	5	787
80,000 UNDER 90,000	280	270	23,699	5,072	17,118	1,667	76	1,677
90,000 UNDER 100,000	180	180	16,992	3,707	13,285	1,224	11	1,343
100,000 UNDER 200,000	420	410	57,134	12,313	40,889	4,836	308	4,390
200,000 UNDER 500,000	263	262	75,939	19,195	51,166	7,153	143	7,485
500,000 UNDER 1,000,000	48	48	31,805	5,120	23,728	3,147	90	3,218
1,000,000 AND OVER	34	*	72,095	7,105	61,450	7,201	289	8,584
TOTALS	140,197	96,085	$1,847,277	$485,749	$1,391,408	$86,485	$8,276	$74,174

FOOTNOTES FOLLOW THIS SECTION

Table 4D†

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Joint Returns - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME § (THOUSANDS)	DEDUCTIONS δ (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS ε (THOUSANDS)	TAX AFTER CREDITS (THOUSANDS) π
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	155,854	1,391	$ -1,410,186	$ 744,013	—	$ 77	$ 13,474	$ 2,795
$1 UNDER $1,000	39,750	5,150	19,127	176,892	—	18,156	3,789	148
1,000 UNDER 2,000	35,900	4,800	52,876	148,692	—	22,829	3,392	194
2,000 UNDER 3,000	50,600	5,000	128,539	222,743	—	21,623	4,738	349
3,000 UNDER 4,000	65,230	6,200	226,870	242,782	$ 22,979	15,675	6,293	587
4,000 UNDER 5,000	71,300	6,050	322,381	304,550	85,462	15,638	6,743	662
5,000 UNDER 6,000	78,850	5,400	436,765	309,849	163,001	27,020	7,453	976
6,000 UNDER 7,000	75,200	5,850	489,222	300,520	210,289	10,606	6,974	738
7,000 UNDER 8,000	86,300	4,150	646,693	356,195	321,091	17,882	8,146	645
8,000 UNDER 9,000	84,750	5,100	719,736	357,584	374,161	9,784	7,832	948
9,000 UNDER 10,000	84,800	5,950	802,583	385,024	449,885	27,573	7,911	1,913
10,000 UNDER 11,000	96,340	35,940	1,011,608	415,072	595,947	9,753	9,030	1,396
11,000 UNDER 12,000	91,800	53,600	1,056,804	403,245	645,205	48,605	8,750	2,042
12,000 UNDER 13,000	91,250	65,250	1,139,063	481,467	720.635	22,813	8,502	3,176
13,000 UNDER 14,000	97,500	75,350	1,319,053	433,927	853,638	14,344	9,241	4,883
14,000 UNDER 15,000	92,750	71,650	1,344,791	451,558	898,645	19,605	9,382	5,895
15,000 UNDER 16,000	101,250	84,000	1,571,488	470,298	1,079,268	35,482	9,981	8,730
16,000 UNDER 17,000	93,560	79,710	1,542,141	476,188	1,057,096	20,679	9,258	10,558
17,000 UNDER 18,000	99,030	86,580	1,734,624	496,920	1,217,948	24,706	9,761	13,169
18,000 UNDER 19,000	90,200	80,100	1,668,799	472,519	1,178,408	23,348	8,699	14,096
19,000 UNDER 20,000	101,730	91,230	1,981,907	541,340	1,422,178	31,747	10,344	18,755
20,000 UNDER 21,000	102,700	96,200	2,104,965	528,026	1,533,059	35,599	10,161	23,609
21,000 UNDER 22,000	94,630	88,480	2,040,087	506,819	1,510,033	34,733	9,847	23,673
22,000 UNDER 23,000	93,850	87,600	2,112,963	521,514	1,556,955	36,235	9,666	26,219
23,000 UNDER 24,000	89,000	83,750	2,094,082	552,174	1,518,087	39,497	9,324	28,056
24,000 UNDER 25,000	96,730	93,630	2,370,090	568,530	1,790,368	50,808	10,237	34,717
25,000 UNDER 26,000	96,630	93,380	2,462,574	597,672	1,828,270	46,225	10,084	36,679
26,000 UNDER 27,000	94,300	91,300	2,501,869	542,660	1,942,236	50,959	10,440	40,179
27,000 UNDER 28,000	100,650	98,400	2,767,701	633,171	2,126,922	63,194	10,781	46,232
28,000 UNDER 29,000	91,850	89,350	2,618,008	597,837	2,015,691	58,886	10,987	44,877
29,000 UNDER 30,000	92,200	88,450	2,720,931	607,837	2,087,071	61,116	10,158	50,625
30,000 UNDER 35,000	446,530	437,880	14,477,710	3,209,479	11,173,975	354,400	52,155	296,227
35,000 UNDER 40,000	385,850	381,400	14,444,548	3,218,662	11,079,358	403,332	47,205	348,108
40,000 UNDER 45,000	319,750	316,250	13,559,569	2,885,064	10,610,885	422,548	39,438	383,336
45,000 UNDER 50,000	254,650	252,900	12,070,659	2,646,714	9,366,843	418,008	36,220	376,451
50,000 UNDER 55,000	199,000	197,250	10,414,548	2,304,742	8,096,766	387,068	27,331	360,432
55,000 UNDER 60,000	148,000	147,250	8,482,758	1,875,552	6,512,662	368,321	23,528	321,026
60,000 UNDER 65,000	100,600	100,100	6,270.284	1,357,976	4,873,437	278,536	17,819	260,535
65,000 UNDER 70,000	74,700	74,450	5,031,048	1,049,002	3,925,636	241,156	13,224	228,943
70,000 UNDER 80,000	88,200	87,450	6,573,839	1,527,597	5,017,052	325,513	20,737	304,694
80,000 UNDER 90,000	51,640	51,350	4,370,400	978,719	3,370,049	240,823	14,151	227,865
90,000 UNDER 100,000	33,440	33,160	3,160,850	693,582	2,444,497	192,044	11,166	178,179
100,000 UNDER 200,000	90,470	89,900	11,945,543	2,536,540	9,316,449	824,967	40,038	793,649
200,000 UNDER 500,000	21,605	21,516	6,148,461	1,096,329	4,992,471	517,724	20,559	527,818
500,000 UNDER 1,000,000	3,430	3,424	2,329,657	346,803	1,966,740	219,101	6,301	239,663
1,000,000 AND OVER	1,576	1,573	3,498,586	406,321	3,080,053	338,159	6,429	400,996
TOTALS	4,956,125	3,884,844	$163,376,614	$39,980,700	$125,031,401	$6,446,897	$647,679	$5,695,443

FOOTNOTES FOLLOW THIS SECTION

Table 4E[†]

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Head of Household Returns - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME[§] (THOUSANDS)	DEDUCTIONS[δ] (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS[ε] (THOUSANDS)	TAX AFTER CREDITS (THOUSANDS)[π]
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	57,613	4	$ -84,651	$ 193,358	—	—	$ 4,770	$ 233
$1 UNDER $1,000	17,600	100	9,316	55,309	—	$ 876	1,446	10
1,000 UNDER 2,000	23,400	400	34,985	71,300	—	345	1,955	17
2,000 UNDER 3,000	35,050	550	90,395	111,546	—	592	2,967	11
3,000 UNDER 4,000	34,450	450	119,106	106,808	$ 14,454	633	2,953	48
4,000 UNDER 5,000	48,450	350	218,307	146,877	70,508	827	4,112	17
5,000 UNDER 6,000	52,750	250	289,464	166,425	123,893	1,437	4,507	34
6,000 UNDER 7,000	48,450	500	314,663	159,096	153,591	1,772	4,229	48
7,000 UNDER 8,000	59,950	500	449,722	194,571	258,917	2,694	5,298	34
8,000 UNDER 9,000	49,950	600	423,945	161,956	260,483	2,689	4,582	29
9,000 UNDER 10,000	50,100	600	474,368	158,437	313,913	3,427	4,423	57
10,000 UNDER 11,000	49,280	18,150	517,543	172,258	342,282	4,691	4,330	368
11,000 UNDER 12,000	40,800	28,200	469,822	134,845	329,968	4,299	3,733	734
12,000 UNDER 13,000	43,100	38,350	540,968	140,696	397,054	6,181	3,989	1,775
13,000 UNDER 14,000	41,450	34,200	560,195	157,835	399,919	5,945	3,932	2,164
14,000 UNDER 15,000	43,800	38,700	633,338	178,170	463,037	7,626	4,352	3,308
15,000 UNDER 16,000	42,450	40,200	657,782	156,067	501,715	8,908	4,027	4,928
16,000 UNDER 17,000	32,200	31,100	531,215	122,614	400,695	7,781	3,107	4,684
17,000 UNDER 18,000	30,100	28,850	526,679	134,920	397,882	8,441	2,859	5,523
18,000 UNDER 19,000	32,550	32,050	601,892	123,202	477,504	10,952	2,994	7,924
19,000 UNDER 20,000	27,300	25,550	532,967	126,436	404,870	9,798	2,362	7,456
20,000 UNDER 21,000	26,550	25,300	544,529	139,561	406,509	10,161	2,298	7,924
21,000 UNDER 22,000	25,300	24,300	544,528	130,988	411,652	11,061	2,705	8,311
22,000 UNDER 23,000	21,950	21,200	494,109	117,902	376,207	10,576	2,327	8,259
23,000 UNDER 24,000	17,500	17,000	411,635	92,475	319,159	9,592	1,696	7,905
24,000 UNDER 25,000	18,700	18,200	457,975	96,306	361,670	11,653	1,698	10,009
25,000 UNDER 26,000	15,750	15,750	401,640	79,145	315,681	11,712	1,479	9,811
26,000 UNDER 27,000	19,800	19,050	524,457	116,904	408,278	14,306	2,003	12,329
27,000 UNDER 28,000	13,900	13,400	382,705	80,555	302,149	11,089	1,614	9,563
28,000 UNDER 29,000	12,000	11,500	342,594	74,588	265,431	10,277	1,294	8,996
29,000 UNDER 30,000	11,700	11,450	345,037	74,044	270,993	10,829	1,505	9,324
30,000 UNDER 35,000	36,850	36,350	1,187,225	245,216	939,140	44,793	4,741	38,424
35,000 UNDER 40,000	19,700	19,700	736,466	151,051	585,415	30,948	2,597	29,475
40,000 UNDER 45,000	11,400	11,150	483,402	131,586	351,816	19,965	1,204	18,811
45,000 UNDER 50,000	7,550	7,550	356,236	75,366	280,871	17,930	1,169	16,956
50,000 UNDER 55,000	4,050	4,050	211,801	46,814	161,493	11,419	455	11,275
55,000 UNDER 60,000	2,950	2,950	166,712	42,548	124,164	8,610	940	7,739
60,000 UNDER 65,000	650	650	40,717	8,738	31,979	2,394	51	2,343
65,000 UNDER 70,000	1,700	1,700	116,415	28,689	87,726	6,712	747	6,048
70,000 UNDER 80,000	1,950	1,950	149,042	29,374	119,669	9,792	346	9,453
80,000 UNDER 90,000	1,260	1,230	106,571	27,794	78,103	6,676	487	6,546
90,000 UNDER 100,000	970	970	92,168	23,408	68,534	6,189	298	5,993
100,000 UNDER 200,000	2,640	2,630	348,890	89,881	253,397	24,898	947	25,304
200,000 UNDER 500,000	638	632	183,902	35,664	144,419	15,297	904	16,122
500,000 UNDER 1,000,000	123	122	83,009	14,027	68,702	7,482	101	8,905
1,000,000 AND OVER	62	62	143,302	10,171	133,131	14,537	538	17,922
TOTALS	1,136,436	588,500	$16,767,088	$4,935,521	$12,176,973	$428,812	$111,071	$353,149

FOOTNOTES FOLLOW THIS SECTION

Table 4F†

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Surviving Spouse Returns - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS ALL	NUMBER OF RETURNS TAXABLE	ADJUSTED GROSS INCOME (THOUSANDS)[5]	DEDUCTIONS[δ] (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS (THOUSANDS)[ε]	TAX AFTER CREDITS (THOUSANDS)[¤]
NO ADJ. GROSS INCOME	502	—	$ -473	$ 1,598	—	—	$ 47	—
$1 UNDER $1,000	750	—	523	2,265	—	—	72	—
1,000 UNDER 2,000	—	—	—	—	—	—	—	—
2,000 UNDER 3,000	500	—	1,352	1,510	—	—	50	—
3,000 UNDER 4,000	250	—	924	755	$ 169	$ 2	25	—
4,000 UNDER 5,000	250	—	1,195	755	440	5	22	—
5,000 UNDER 6,000	500	—	2,886	1,510	1,376	14	47	—
6,000 UNDER 7,000	500	—	3,320	1,995	950	24	44	—
7,000 UNDER 8,000	—	—	—	—	—	—	—	—
8,000 UNDER 9,000	250	—	2,107	1,288	820	8	25	—
9,000 UNDER 10,000	350	100	3,235	1,057	1,516	37	32	$ 7
10,000 UNDER 11,000	850	100	8,843	3,649	5,194	59	81	1
11,000 UNDER 12,000	250	—	2,863	993	1,871	22	28	—
12,000 UNDER 13,000	—	—	—	—	—	—	—	—
13,000 UNDER 14,000	250	—	3,394	2,405	989	10	25	—
14,000 UNDER 15,000	600	350	8,769	3,362	5,407	77	60	32
15,000 UNDER 16,000	100	100	1,516	302	1,214	19	10	9
16,000 UNDER 17,000	200	200	3,297	755	2,542	42	18	25
17,000 UNDER 18,000	100	100	1,716	302	1,414	25	9	17
18,000 UNDER 19,000	500	250	9,312	2,640	6,671	115	65	51
19,000 UNDER 20,000	500	500	9,715	1,510	8,205	166	53	113
20,000 UNDER 21,000	250	250	5,033	755	4,278	90	25	65
21 000 UNDER 22,000	250	250	5,366	1,918	3,447	61	22	39
22,000 UNDER 23,000	250	250	5,713	1,766	3,947	77	28	49
23,000 UNDER 24,000	—	—	—	—	—	—	—	—
24,000 UNDER 25,000	—	—	—	—	—	—	—	—
25,000 UNDER 26,000	250	250	6,314	1,212	5,103	124	25	99
26,000 UNDER 27,000	500	500	13,096	1,953	11,144	294	47	247
27,000 UNDER 28,000	100	100	2,700	1,325	1,375	24	10	14
28,000 UNDER 29,000	950	950	27,089	12,332	15,669	423	108	343
29,000 UNDER 30,000	—	—	—	—	—	—	—	—
30,000 UNDER 35,000	550	550	18,058	2,732	15,326	496	74	422
35,000 UNDER 40,000	550	550	19,716	3,804	15,912	538	60	478
40,000 UNDER 45,000	350	350	14,836	4,064	10,772	396	121	274
45,000 UNDER 50,000	100	100	4,591	652	3,939	176	9	167
50,000 UNDER 55,000	600	600	31,707	3,311	28,396	1,511	73	1,438
55,000 UNDER 60,000	200	200	11,242	3,231	8,011	394	23	371
60,000 UNDER 65,000	350	350	21,975	7,897	14,078	729	36	936
65,000 UNDER 70,000	—	—	—	—	—	—	—	—
70,000 UNDER 80,000	100	100	7,472	1,316	6,157	407	9	398
80,000 UNDER 90,000	60	60	5,007	1,266	3,740	251	39	223
90,000 UNDER 100,000	60	60	5,625	1,178	4,447	328	11	316
100,000 UNDER 200,000	110	110	14,725	3,261	11,465	969	96	929
200,000 UNDER 500,000	27	27	7,805	1,157	6,648	658	10	682
500,000 UNDER 1,000,000	3	3	2,160	365	1,795	189	—	215
1,000,000 AND OVER	3	3	7,133	1,239	5,895	640	115	546
TOTALS	12,815	7,313	$301,857	$85,385	$220,322	$9,400	$1,654	$8,506

FOOTNOTES FOLLOW THIS SECTION

Table 4G†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Head of Household - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME[§] (THOUSANDS)	DEDUCTIONS[δ] (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS (THOUSANDS)[ε]	TAX AFTER CREDITS (THOUSANDS)[π]
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	3,750	—	—	$ 5,663	—	—	$ 229	—
$1 UNDER $1,000	—	—	—	—	—	—	—	—
1,000 UNDER 2,000	750	—	$ 937	1,133	—	$ 1	43	—
2,000 UNDER 3,000	—	—	—	—	—	—	—	—
3,000 UNDER 4,000	500	—	1,994	755	$ 1,239	9	29	—
4,000 UNDER 5,000	—	—	—	—	—	—	—	—
5,000 UNDER 6,000	1,000	—	5,593	1,510	4,083	39	63	—
6,000 UNDER 7,000	—	—	—	—	—	—	—	—
7,000 UNDER 8,000	—	—	—	—	—	—	—	—
8,000 UNDER 9,000	250	250	2,177	378	1,799	24	14	$ 9
9,000 UNDER 10,000	1,000	1,000	9,265	1,510	7,755	106	57	49
10,000 UNDER 11,000	1,500	1,500	15,775	2,806	12,969	201	101	101
11,000 UNDER 12,000	—	—	—	—	—	—	—	—
12,000 UNDER 13,000	—	—	—	—	—	—	—	—
13,000 UNDER 14,000	250	250	3,480	378	3,103	66	17	49
14,000 UNDER 15,000	—	—	—	—	—	—	—	—
15,000 UNDER 15.000	750	750	11,591	1,133	10,459	254	49	205
16,000 UNDER 17,000	750	750	12,479	1,133	11,346	299	47	252
17,000 UNDER 18,000	—	—	—	—	—	—	—	—
18,000 UNDER 19,000	—	—	—	—	—	—	—	—
19,000 UNDER 20,000	—	—	—	—	—	—	—	—
20,000 UNDER 21,000	250	—	5,128	3,667	1,461	17	20	—
21,000 UNDER 22,000	100	100	2,103	771	1,332	31	7	24
22,000 UNDER 23,000	—	—	—	—	—	—	—	—
23,000 UNDER 24,000	500	500	11,702	3,424	8,278	251	38	214
24,000 UNDER 25,000	—	—	—	—	—	—	—	—
25,000 UNDER 26,000	—	—	—	—	—	—	—	—
26,000 UNDER 27,000	450	450	12,015	2,804	7,593	520	29	405
27,000 UNDER 28,000	250	250	6,980	623	6,358	300	14	286
28,000 UNDER 29,000	—	—	—	—	—	—	—	—
29,000 UNDER 30,000	—	—	—	—	—	—	—	—
30,000 UNDER 35,000	950	950	31,370	5,022	26,348	1,366	57	1.308
35,000 UNDER 40,000	500	500	19,076	4,111	14,966	857	118	739
40,000 UNDER 45,000	250	250	10,591	378	10,213	718	20	698
45,000 UNDER 50,000	—	—	—	—	—	—	—	—
50,000 UNDER 55,000	500	500	25,895	7,137	18,758	1,252	32	1,221
55,000 UNDER 60,000	—	—	—	—	—	—	—	—
60,000 UNDER 65,000	—	—	—	—	—	—	—	—
65,000 UNDER 70,000	—	—	—	—	—	—	—	—
70,000 UNDER 80,000	—	—	—	—	—	—	—	—
80,000 UNDER 90,000	40	40	3,448	815	2,634	225	24	204
90,000 UNDER 100,000	10	10	999	602	397	27	1	27
100,000 UNDER 200,000	40	40	5,034	537	4,497	430	3	428
200,000 UNDER 500,000	17	17	4,685	806	3,879	399	1	434
500,000 UNDER 1,000,000	*	*	1,127	330	797	84	—	94
1,000,000 AND OVER	*	*	8,330	100	8,230	902	—	1,318
TOTALS	14,361	8,111	$211,774	$47,526	$168,494	$8,378	$1,013	$8,065

FOOTNOTES FOLLOW THIS SECTION

Table 5†
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY
1983 Taxable Year

MAJOR INDUSTRIAL GROUP	BUSINESS AND PROFESSIONAL σ				PARTNERSHIPS Ω			
	NET PROFIT		NET LOSS		NET PROFIT		NET LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
AGRICULTURE, FORESTRY, AND FISHING	8,685	$ 116,942	14,732	$ 103,479	11,730	$ 232,680	13,833	$ 406,369
MINING.	3,982	77,215	6,857	98,572	12,502	145,251	27,628	504,494
CONSTRUCTION	101,732	1,135,927	31,246	228,154	7,439	130,790	5,465	95,607
MANUFACTURING	27,971	344,575	23,752	123,393	5,039	99,169	5,862	101,862
SERVICES η	494,629	6,557,888	248,452	1,381,617	52,559	1,576,083	40,878	552,764
PROFESSIONAL	148,056	2,760,143	60,454	259,557	21,326	1,057,174	11,822	141,288
PERSONAL	67,973	505,695	30,563	124,405	5,557	62,570	2,657	15,782
BUSINESS	168,319	1,723,641	78,791	447,692	8,945	160,108	13,111	117,927
OTHER	110,281	1,568,409	78,644	549,963	16,731	296,231	13,288	277,767
TRADE	161,901	1,988,818	170,613	859,469	20,358	346,872	17,146	178,709
FINANCE, INSURANCE, AND REAL ESTATE	100,837	1,844,956	51,856	384,280	115,686	1,611,193	234,649	3,348,427
TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES	25,485	283,350	14,188	128,342	5,153	65,673	4,326	70,333
NATURE OF BUSINESS NOT ALLOCABLE	39,943	239,136	28,898	126,036	23,222	117,704	30,274	118,333
TOTALS	965,165	$12,588,807	590,594	$3,433,342	253,688	$4,325,415	380,061	$5,376,898

FOOTNOTES FOLLOW THIS SECTION

Table 6†
Personal Income Tax Statistics
COMPARISON BY COUNTY
1983 Taxable Year

		ALL RETURNS - TAXABLE AND NONTAXABLE				JOINT RETURNS			
	POPULATION JULY 1, 1983 [a]	NO. OF RETURNS	ADJUSTED GROSS INCOME § (THOUSANDS)	MEDIAN INCOME	MEDIAN RANK	NO. OF RETURNS	MEDIAN INCOME	MEDIAN RANK	TAX ASSESSED (THOUSANDS)
ALAMEDA	1,145,200	493,935	$11,450,386	$17,974	9	201,434	$32,489	6	$378,393
ALPINE	1,200	204	3,831	14,857	29	110	23,714	27	84
AMADOR	21,400	8,314	163,441	16,332	14	5,181	22,310	33	4,039
BUTTE	155,300	55,240	930,679	12,349	55	29,292	19,918	46	23,399
CALAVERAS	24,400	7,969	147,072	14,400	31	4,930	20,029	45	3,704
COLUSA	14,000	5,258	99,453	12,986	48	2,960	19,205	49	3,590
CONTRA COSTA	689,200	282,122	8,155,568	22,255	1	141,068	36,866	2	297,644
DEL NORTE	18,600	5,921	86,330	11,740	57	3,481	17,984	55	1,926
EL DORADO	96,100	32,824	654,768	15,513	21	18,751	24,090	24	15,948
FRESNO	549,500	197,686	3,691,955	13,421	42	101,722	22,236	34	108,458
GLENN	22,600	7,915	130,279	13,162	45	4,656	18,925	53	3,546
HUMBOLDT	109,800	40,493	719,052	13,354	44	20,670	23,091	29	19,440
IMPERIAL	99,900	31,790	533,075	11,747	56	19,154	15,776	58	14,389
INYO	18,500	7,328	137,759	14,890	28	3,976	23,535	28	3,661
KERN	443,400	153,287	3,225,343	15,775	17	84,109	25,436	20	95,407
KINGS	74,200	23,113	428,623	14,345	32	13,395	21,578	39	11,551
LAKE	42,900	14,938	244,624	12,441	54	8,845	17,800	56	5,495
LASSEN	23,300	7,495	132,923	15,339	25	4,437	21,921	36	3,000
LOS ANGELES	7,801,300	3,070,874	70,639,109	15,773	18	1,273,115	27,743	13	2,562,457
MADERA	71,500	21,957	401,390	13,971	35	13,445	20,945	41	10,337
MARIN	223,500	100,603	3,248,365	21,311	2	41,247	39,904	1	148,988
MARIPOSA	12,400	4,354	74,341	13,109	46	2,397	20,438	42	1,672
MENDOCINO	70,500	26,019	465,634	12,824	50	13,877	21,818	37	12,080
MERCED	142,400	46,928	769,414	12,557	52	26,200	19,242	48	18,974
MODOC	9,500	2,825	41,364	12,528	53	1,727	18,032	54	989
MONO	9,000	3,316	60,404	13,557	40	1,419	23,939	26	1,507
MONTEREY	289,500	103,965	2,342,826	15,617	19	50,783	25,264	21	81,962
NAPA	101,100	38,443	901,907	18,124	8	19,784	29,095	10	29,005
NEVADA	62,300	21,772	439,400	15,472	22	12,785	22,431	31	11,721
ORANGE	2,042,400	857,879	22,024,728	18,638	7	401,578	32,809	5	749,617
PLACER	129,300	52,017	1,143,624	17,067	11	29,364	27,352	14	30,292
PLUMAS	18,300	6,267	117,274	15,397	24	3,806	22,657	30	2,780
RIVERSIDE	737,900	264,621	5,830,567	15,409	23	144,689	23,988	25	153,124
SACRAMENTO	839,600	336,551	7,074,804	16,303	15	157,241	28,019	12	209,532
SAN BENITO	27,700	9,864	185,001	13,686	38	5,242	22,328	32	3,023
SAN BERNARDINO	975,300	328,664	6,831,579	16,631	12	178,441	26,458	18	174,587
SAN DIEGO	1,892,200	753,956	16,559,842	15,830	16	353,838	27,190	15	523,579
SAN FRANCISCO	697,200	353,366	7,928,189	15,614	20	99,436	27,123	16	344,978
SAN JOAQUIN	383,700	141,160	2,677,589	14,422	30	72,729	24,184	23	76,977
SAN LUIS OBISPO	172,300	64,745	1,322,026	15,224	27	32,991	24,884	22	37,959
SAN MATEO	601,200	268,448	7,930,264	21,293	3	118,658	36,472	4	329,849
SANTA BARBARA	313,000	128,745	3,086,459	16,582	13	58,771	29,218	9	113,505
SANTA CLARA	1,352,000	593,912	16,401,630	20,909	4	261,268	36,645	3	621,526
SANTA CRUZ	201,500	83,331	1,774,036	15,259	26	37,125	26,808	17	56,432
SHASTA	124,000	44,567	810,456	14,033	34	25,871	21,612	38	20,235
SIERRA	3,400	1,126	19,115	14,218	33	643	21,567	40	418
SISKIYOU	41,700	14,707	245,808	12,916	49	8,726	18,996	52	6,526
SOLANO	248,400	92,196	2,148,731	19,843	5	49,525	30,920	8	59,665
SONOMA	319,800	129,730	2,880,778	17,106	10	63,212	28,411	11	88,680
STANISLAUS	289,200	105,559	1,927,776	13,650	39	56,309	22,091	35	54,035
SUTTER	56,200	19,721	348,966	13,010	47	11,203	20,431	43	9,788
TEHAMA	42,100	13,338	218,465	13,379	43	7,916	511	47	5,394
TRINITY	12,800	3,818	64,074	13,530	41	2,411	19,076	50	1,383
TULARE	265,700	83,707	1,456,178	12,664	51	48,511	19,030	51	38,783
TUOLUMNE	37,500	13,795	242,960	13,839	37	8,004	20,392	44	5,570
VENTURA	565,400	216,134	5,347,464	18,894	6	115,166	31,191	7	162,779
YOLO	118,600	45,279	951,869	13,918	36	21,257	25,445	19	27,599
YUBA	48,300	15,934	229,582	11,032	58	8,774	16,982	57	4,994
UNALLOCATED *	-	50,754	989,213	12,262	-	19,352	22,952	-	27,893
RESIDENT OUT-OF-STATE *	-	70,213	1,586,503	12,814	-	27,488	22,569	-	69,769
NONRESIDENT	-	162,732	7,397,597	21,160	-	93,878	30,653	-	89,573
TOTALS:									
58 COUNTIES	24,899,200	9,860,025	$228,099,069	-		4,507,655	-		$7,788,961
ALL	-	10,143,724	$238,072,382	$16,626		4,648,373	$28,308		$7,976,196

FOOTNOTES FOLLOW THIS SECTION

Table 7†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	ALAMEDA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,159	898	526	52	1,272	-$33,032	$106
$1 UNDER $2,000	41,893	4,305	28,313	469	9,405	20,578	5
2,000 UNDER 4,000	25,938	2,168	9,680	390	5,658	78,214	8
4,000 UNDER 6,000	27,959	3,124	11,417	9,557	7,450	139,900	106
6,000 UNDER 8,000	27,091	4,149	11,856	18,716	9,172	189,567	770
8,000 UNDER 10,000	25,480	4,934	11,775	16,585	10,436	229,090	1,579
10,000 UNDER 12,000	24,884	5,816	12,327	20,251	11,809	273,640	2,601
12,000 UNDER 14,000	24,504	5,903	12,867	22,148	13,233	318,405	4,005
14,000 UNDER 16,000	24,232	6,317	13,239	22,689	14,179	363,324	5,612
16,000 UNDER 18,000	23,131	6,520	12,424	21,981	14,698	393,015	7,121
18,000 UNDER 20,000	21,378	6,744	11,245	20,544	14,679	405,846	8,319
20,000 UNDER 22,000	19,597	7,025	9,901	18,956	13,959	411,285	9,380
22,000 UNDER 24,000	18,340	7,363	8,863	17,897	13,833	421,680	10,429
24,000 UNDER 26,000	17,573	7,845	7,999	17,184	13,896	439,105	11,581
26,000 UNDER 28,000	16,728	8,293	7,086	16,416	14,002	451,351	12,514
28,000 UNDER 30,000	15,374	8,670	5,938	15,146	14,079	445,576	12,625
30,000 UNDER 32,000	13,963	8,585	4,966	13,7[illegible]7	13,310	432,750	12,675
32,000 UNDER 34,000	12,492	8,416	4,038	12,144	12,474	411,901	12,208
34,000 UNDER 36,000	11,446	8,300	3,147	11,336	11,948	400,478	11,954
36,000 UNDER 38,000	10,388	7,898	2,663	10,296	11,273	384,229	11,785
38,000 UNDER 40,000	9,549	7,611	2,317	9,465	10,669	372,125	11,569
40,000 UNDER 45,000	20,511	17,186	4,056	20,367	23,641	869,962	28,274
45,000 UNDER 50,000	15,903	14,122	2,292	15,805	18,767	753,619	26,113
50,000 UNDER 75,000	32,556	29,670	3,090	32,397	37,742	1,917,658	80,671
75,000 UNDER 100,000	6,180	5,485	316	6,148	7,107	523,404	29,032
100,000 AND OVER	4,686	4,089	170	4,652	5,222	836,636	67,351
TOTALS	493,935	201,434	202,511	375,568	333,911	$11,450,306	$378,393

ADJUSTED GROSS INCOME CLASS	ALPINE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	77	13	14	23	39	$365	$2
$1 UNDER $2,000							
2,000 UNDER 4,000							
4,000 UNDER 6,000							
6,000 UNDER 8,000							
8,000 UNDER 10,000							
10,000 UNDER 12,000	45	26	6	35	37	661	5
12,000 UNDER 14,000							
14,000 UNDER 16,000							
16,000 UNDER 18,000							
18,000 UNDER 20,000							
20,000 UNDER 22,000	37	31	16	36	29	885	17
22,000 UNDER 24,000							
24,000 UNDER 26,000							
26,000 UNDER 28,000							
28,000 UNDER 30,000							
30,000 UNDER 32,000	27	23	*	27	26	967	25
32,000 UNDER 34,000							
34,000 UNDER 36,000							
36,000 UNDER 38,000							
38,000 UNDER 40,000							
40,000 UNDER 45,000	18	17	*	18	20	953	35
45,000 UNDER 50,000							
50,000 UNDER 75,000							
75,000 UNDER 100,000							
100,000 AND OVER							
TOTALS	204	110	42	139	151	$3,831	$84

ADJUSTED GROSS INCOME CLASS	AMADOR						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	82	55	11	4	41	-$1,216	*
$1 UNDER $2,000	591	140	363	9	102	354	*
2,000 UNDER 4,000	468	111	142	7	125	1,421	*
4,000 UNDER 6,000	517	166	162	134	162	2,611	$1
6,000 UNDER 8,000	573	209	182	285	191	4,005	13
8,000 UNDER 10,000	502	216	165	221	216	4,515	20
10,000 UNDER 12,000	441	252	141	296	201	4,849	26
12,000 UNDER 14,000	496	297	145	411	280	6,448	51
14,000 UNDER 16,000	419	272	117	377	253	6,278	63
16,000 UNDER 18,000	410	282	124	361	274	6,975	82
18,000 UNDER 20,000	405	279	113	375	265	7,695	108
20,000 UNDER 22,000	365	271	98	342	233	7,656	125
22,000 UNDER 24,000	332	261	81	318	240	7,631	125
24,000 UNDER 26,000	352	271	80	337	312	8,797	166
26,000 UNDER 28,000	306	257	56	298	240	8,264	169
28,000 UNDER 30,000	280	232	54	268	285	8,107	178
30,000 UNDER 32,000	258	228	52	248	270	8,008	186
32,000 UNDER 34,000	209	182	32	204	191	6,896	172
34,000 UNDER 36,000	178	159	19	175	217	6,227	156
36,000 UNDER 38,000	180	171	19	177	183	6,663	173
38,000 UNDER 40,000	134	122	17	133	141	5,224	149
40,000 UNDER 45,000	298	276	45	292	301	12,622	403
45,000 UNDER 50,000	176	161	18	171	186	8,335	294
50,000 UNDER 75,000	254	233	23	250	200	15,038	649
75,000 UNDER 100,000	45	39	*	44	42	3,857	236
100,000 AND OVER	43	39	*	43	35	6,181	494
TOTALS	8,314	5,181	2,254	5,780	5,186	$163,441	$4,039

ADJUSTED GROSS INCOME CLASS	BUTTE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	561	365	79	16	418	-$8,914	$8
$1 UNDER $2,000	6,146	1,219	4,482	65	1,337	3,360	4
2,000 UNDER 4,000	4,390	768	2,149	53	1,300	13,210	*
4,000 UNDER 6,000	4,508	1,165	2,062	1,249	1,769	22,572	15
6,000 UNDER 8,000	4,053	1,364	1,832	2,153	1,687	28,344	87
8,000 UNDER 10,000	3,835	1,597	1,709	1,858	1,813	34,432	171
10,000 UNDER 12,000	3,578	1,764	1,533	2,589	2,027	39,312	259
12,000 UNDER 14,000	3,142	1,681	1,297	2,630	1,906	40,754	355
14,000 UNDER 16,000	2,809	1,618	1,098	2,500	1,809	42,120	459
16,000 UNDER 18,000	2,565	1,659	950	2,355	1,817	43,564	542
18,000 UNDER 20,000	2,241	1,508	753	2,103	1,691	42,520	607
20,000 UNDER 22,000	2,117	1,494	625	1,994	1,643	44,415	716
22,000 UNDER 24,000	1,900	1,440	507	1,805	1,659	43,671	751
24,000 UNDER 26,000	1,667	1,294	408	1,604	1,536	41,663	793
26,000 UNDER 28,000	1,594	1,295	379	1,546	1,504	43,013	879
28,000 UNDER 30,000	1,399	1,176	277	1,366	1,345	40,535	879
30,000 UNDER 32,000	1,208	1,034	214	1,181	1,248	37,456	851
32,000 UNDER 34,000	990	876	136	970	1,077	32,670	789
34,000 UNDER 36,000	939	835	131	916	1,055	32,850	839
36,000 UNDER 38,000	816	745	123	804	947	30,176	825
38,000 UNDER 40,000	645	591	70	633	643	25,121	727
40,000 UNDER 45,000	1,298	1,195	116	1,288	1,485	55,050	1,708
45,000 UNDER 50,000	826	757	68	807	877	39,047	1,329
50,000 UNDER 75,000	1,401	1,297	99	1,339	1,473	82,463	3,603
75,000 UNDER 100,000	296	268	12	291	332	25,257	1,418
100,000 AND OVER	316	287	9	314	370	56,018	4,785
TOTALS	55,240	29,292	21,118	34,479	34,768	$930,679	$23,399

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1983 Taxable Year

	CALAVERAS						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	98	62	12	4	44	-$1,082	$1
$1 UNDER $2,000	610	142	374	5	121	364	+
2,000 UNDER 4,000	521	134	177	13	156	1,554	+
4,000 UNDER 6,000	522	169	177	117	191	2,590	2
6,000 UNDER 8,000	605	232	229	295	223	4,237	13
8,000 UNDER 10,000	557	274	197	217	291	5,008	20
10,000 UNDER 12,000	478	255	153	340	212	5,255	34
12,000 UNDER 14,000	501	326	164	391	269	6,506	43
14,000 UNDER 16,000	463	316	135	408	267	6,940	69
16,000 UNDER 18,000	376	274	100	328	252	6,391	66
18,000 UNDER 20,000	372	275	105	332	274	7,053	90
20,000 UNDER 22,000	358	276	99	330	268	7,523	113
22,000 UNDER 24,000	314	260	69	298	255	7,203	118
24,000 UNDER 26,000	278	228	61	271	283	6,945	127
26,000 UNDER 28,000	261	215	43	249	223	7,058	141
28,000 UNDER 30,000	212	184	38	204	218	6,142	126
30,000 UNDER 32,000	205	173	19	202	182	6,354	150
32,000 UNDER 34,000	175	154	24	168	196	5,756	133
34,000 UNDER 36,000	155	141	19	151	151	5,434	138
36,000 UNDER 38,000	123	113	19	121	144	4,533	120
38,000 UNDER 40,000	107	101	12	106	160	4,174	116
40,000 UNDER 45,000	220	201	23	217	192	9,284	295
45,000 UNDER 50,000	144	126	16	144	108	6,822	252
50,000 UNDER 75,000	223	212	17	217	194	12,997	529
75,000 UNDER 100,000	55	54	x	54	49	4,682	263
100,000 AND OVER	36	31	x	36	23	7,349	745
TOTALS	7,969	4,930	2,287	5,218	4,886	$147,072	$3,704

	COLUSA						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	136	96	7	5	116	-$3,392	+
$1 UNDER $2,000	350	66	198	7	126	246	+
2,000 UNDER 4,000	428	81	152	5	286	1,303	+
4,000 UNDER 6,000	432	123	143	118	280	2,157	$1
6,000 UNDER 8,000	425	150	153	238	366	2,967	9
8,000 UNDER 10,000	358	172	145	154	367	3,203	16
10,000 UNDER 12,000	359	177	147	234	456	3,947	26
12,000 UNDER 14,000	286	175	126	250	349	3,723	31
14,000 UNDER 16,000	286	159	116	260	328	4,288	50
16,000 UNDER 18,000	270	184	82	258	372	4,579	59
18,000 UNDER 20,000	231	161	86	222	256	4,383	67
20,000 UNDER 22,000	199	150	69	193	201	4,173	70
22,000 UNDER 24,000	171	126	57	165	178	3,937	76
24,000 UNDER 26,000	136	106	36	134	174	3,398	71
26,000 UNDER 28,000	130	106	32	126	145	3,512	76
28,000 UNDER 30,000	121	104	18	119	145	3,513	83
30,000 UNDER 32,000	122	101	27	120	138	3,779	94
32,000 UNDER 34,000	87	79	22	85	129	2,867	73
34,000 UNDER 36,000	79	70	10	79	78	2,769	82
36,000 UNDER 38,000	63	59	7	62	87	2,328	66
38,000 UNDER 40,000	60	53	6	59	78	2,339	75
40,000 UNDER 45,000	137	119	16	137	157	5,765	211
45,000 UNDER 50,000	78	70	5	76	85	3,672	136
50,000 UNDER 75,000	178	158	11	178	155	10,649	545
75,000 UNDER 100,000	60	52	x	60	73	5,055	336
100,000 AND OVER	76	63	x	76	51	14,293	1,337
TOTALS	5,258	2,960	1,675	3,420	5,176	$99,453	$3,590

	CONTRA COSTA						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,473	784	243	60	1,125	- $33,286	$102
$1 UNDER $2,000	18,003	2,076	10,500	259	4,135	10,654	8
2,000 UNDER 4,000	13,297	1,139	3,551	200	2,635	40,183	3
4,000 UNDER 6,000	14,121	1,730	4,354	4,890	3,493	70,582	56
6,000 UNDER 8,000	13,451	2,272	4,748	9,330	4,106	93,915	385
8,000 UNDER 10,000	12,432	2,838	4,795	7,875	4,835	111,799	748
10,000 UNDER 12,000	11,941	3,254	4,995	9,549	5,200	131,367	1,214
12,000 UNDER 14,000	11,878	3,329	5,272	10,496	5,699	154,316	1,904
14,000 UNDER 16,000	11,744	3,593	5,310	10,706	6,380	176,094	2,575
16,000 UNDER 18,000	11,280	3,691	5,216	10,508	6,535	191,644	3,311
18,000 UNDER 20,000	10,648	3,844	4,717	10,024	6,750	202,052	3,901
20,000 UNDER 22,000	9,596	3,961	4,011	9,132	6,581	201,403	4,234
22,000 UNDER 24,000	9,386	4,256	3,665	9,026	6,751	215,927	4,922
24,000 UNDER 26,000	9,467	4,669	3,459	9,159	7,431	236,609	5,769
26,000 UNDER 28,000	8,959	4,833	3,032	8,745	7,260	241,905	6,225
28,000 UNDER 30,000	8,874	5,206	2,745	8,691	8,011	257,306	6,837
30,000 UNDER 32,000	8,532	5,584	2,376	8,363	8,204	264,405	7,142
32,000 UNDER 34,000	7,926	5,568	1,941	7,808	8,075	261,411	7,157
34,000 UNDER 36,000	7,427	5,523	1,661	7,329	7,794	259,841	7,376
36,000 UNDER 38,000	6,958	5,507	1,361	6,877	7,665	257,303	7,359
38,000 UNDER 40,000	6,421	5,186	1,186	6,349	7,162	250,360	7,426
40,000 UNDER 45,000	14,619	12,503	2,112	14,443	16,972	620,177	19,122
45,000 UNDER 50,000	12,026	10,816	1,286	11,975	14,429	572,723	18,943
50,000 UNDER 75,000	29,168	27,256	1,937	28,989	36,580	1,736,266	69,618
75,000 UNDER 100,000	6,860	6,452	224	6,825	8,957	582,810	30,382
100,000 AND OVER	5,575	5,198	124	5,544	7,866	1,047,802	80,925
TOTALS	282,122	141,068	84,821	223,152	210,631	$8,155,568	$297,644

	DEL NORTE						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	74	13	x	64	109	-$4,657	$4
$1 UNDER $2,000	187	473	x	283	743	432	+
2,000 UNDER 4,000	147	185	8	213	482	1,445	+
4,000 UNDER 6,000	143	152	100	203	434	2,156	1
6,000 UNDER 8,000	186	169	209	282	466	3,245	8
8,000 UNDER 10,000	214	169	156	236	409	3,659	14
10,000 UNDER 12,000	220	140	244	232	365	4,021	20
12,000 UNDER 14,000	204	127	287	224	337	4,393	33
14,000 UNDER 16,000	180	101	247	183	268	4,005	40
16,000 UNDER 18,000	187	94	241	242	256	4,348	50
18,000 UNDER 20,000	164	80	215	206	225	4,278	60
20,000 UNDER 22,000	183	72	224	209	234	4,924	75
22,000 UNDER 24,000	171	57	211	258	221	5,084	92
24,000 UNDER 26,000	198	65	225	331	234	5,854	105
26,000 UNDER 28,000	148	41	175	212	177	4,767	100
28,000 UNDER 30,000	151	37	171	238	174	5,044	112
30,000 UNDER 32,000	93	19	101	133	103	3,191	70
32,000 UNDER 34,000	108	20	119	145	120	3,958	103
34,000 UNDER 36,000	105	12	107	145	110	3,847	97
36,000 UNDER 38,000	74	6	79	87	79	2,925	88
38,000 UNDER 40,000	59	4	66	76	67	2,620	77
40,000 UNDER 45,000	104	4	110	138	110	4,656	150
45,000 UNDER 50,000	73	7	76	107	76	3,570	130
50,000 UNDER 75,000	84	8	96	71	96	5,647	281
75,000 UNDER 100,000	14	x	14	9	14	1,165	74
100,000 AND OVER	10	x	12	9	12	1,753	142
TOTALS	5,921	3,481	2,057	3,501	4,541	$86,330	$1,926

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	EL DORADO							FRESNO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	369	210	58	9	240	-$4,683	$12	1,902	1,221	239	87	1,708	-$63,564	$162
$1 UNDER $2,000	2,364	502	1,403	47	524	1,524	+	20,577	4,548	14,475	190	9,811	10,189	12
2,000 UNDER 4,000	1,844	351	642	27	468	5,593	+	14,556	3,167	5,622	210	9,581	44,194	7
4,000 UNDER 6,000	2,234	559	939	652	729	11,213	10	15,548	4,071	6,383	4,074	11,567	77,677	49
6,000 UNDER 8,000	2,150	656	925	1,173	847	15,051	49	14,177	4,505	6,320	7,462	11,364	98,945	313
8,000 UNDER 10,000	2,225	806	1,018	1,171	932	19,995	109	12,716	4,695	5,915	6,199	10,658	114,150	588
10,000 UNDER 12,000	2,069	868	962	1,475	1,070	22,746	164	11,743	4,755	5,602	8,371	10,453	128,886	947
12,000 UNDER 14,000	1,828	895	809	1,465	1,029	23,773	211	10,734	4,763	5,235	9,307	10,474	139,371	1,346
14,000 UNDER 16,000	1,757	930	731	1,479	1,124	26,312	284	10,041	4,825	4,770	9,252	9,614	150,328	1,835
16,000 UNDER 18,000	1,450	853	579	1,289	959	24,621	303	8,662	4,750	3,792	8,141	8,600	167,031	2,067
18,000 UNDER 20,000	1,453	971	530	1,319	1,125	27,564	365	7,804	4,619	3,244	7,433	7,828	168,117	2,342
20,000 UNDER 22,000	1,231	855	441	1,136	955	25,856	393	6,968	4,414	2,642	6,708	7,161	146,171	2,573
22,000 UNDER 24,000	1,228	880	363	1,137	1,027	28,251	465	6,583	4,468	2,252	6,366	6,907	151,397	2,855
24,000 UNDER 26,000	1,163	902	324	1,102	1,122	29,083	514	6,070	4,279	1,919	5,913	6,381	151,708	3,166
26,000 UNDER 28,000	1,117	906	264	1,061	1,089	30,129	548	5,860	4,323	1,648	5,748	6,609	158,056	3,484
28,000 UNDER 30,000	985	827	181	960	1,060	28,537	560	5,203	4,132	1,288	5,120	5,875	150,786	3,454
30,000 UNDER 32,000	977	873	169	948	1,092	30,275	601	4,564	3,729	991	4,496	5,337	141,318	3,432
32,000 UNDER 34,000	810	714	141	788	897	26,709	590	4,076	3,465	786	4,026	4,691	134,469	3,435
34,000 UNDER 36,000	756	678	108	729	887	26,439	607	3,682	3,148	597	3,635	4,329	128,823	3,410
36,000 UNDER 38,000	671	615	99	661	773	24,803	612	3,162	2,792	487	3,116	3,725	116,960	3,216
38,000 UNDER 40,000	584	542	69	574	625	22,739	594	2,861	2,584	390	2,839	3,381	111,536	3,216
40,000 UNDER 45,000	1,165	1,097	117	1,148	1,328	49,290	1,361	5,721	5,200	622	5,684	6,716	242,080	7,531
45,000 UNDER 50,000	767	738	62	753	893	36,316	1,109	3,916	3,600	311	3,889	4,584	185,437	6,428
50,000 UNDER 75,000	1,252	1,184	78	1,232	1,434	72,896	2,811	7,152	6,607	419	7,092	8,309	420,746	18,269
75,000 UNDER 100,000	213	193	10	211	266	18,087	966	1,627	1,464	88	1,620	1,803	138,796	8,160
100,000 AND OVER	162	147	8	160	159	31,649	2,713	1,781	1,598	50	1,775	1,997	318,368	26,153
TOTALS	32,824	18,751	11,030	22,706	22,654	$654,768	$15,946	197,686	101,722	76,087	128,753	179,443	$3,691,955	$108,450

ADJUSTED GROSS INCOME CLASS	GLENN							HUMBOLDT						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	181	127	14	*	167	-$6,982	+	360	212	73	9	252	-$4,708	$5
$1 UNDER $2,000	589	157	330	13	189	383	+	4,584	748	3,229	44	1,121	2,432	2
2,000 UNDER 4,000	525	121	158	*	229	1,598	+	3,044	476	1,433	45	683	9,151	1
4,000 UNDER 6,000	691	201	231	166	383	3,431	2	2,994	664	1,346	867	942	14,939	10
6,000 UNDER 8,000	601	250	218	267	407	4,207	11	2,852	783	1,257	1,727	965	19,906	72
8,000 UNDER 10,000	568	250	217	261	444	5,095	24	2,562	964	1,119	1,326	1,150	22,970	125
10,000 UNDER 12,000	509	252	196	345	459	5,578	36	2,390	982	1,032	1,831	1,242	26,203	197
12,000 UNDER 14,000	505	293	182	427	491	6,554	55	2,158	994	897	1,924	1,283	28,013	275
14,000 UNDER 16,000	456	294	172	410	464	6,818	68	1,898	989	780	1,747	1,267	28,433	344
16,000 UNDER 18,000	394	266	131	367	426	6,678	84	1,640	970	618	1,558	1,105	27,831	390
18,000 UNDER 20,000	341	253	117	325	374	6,473	91	1,520	981	568	1,468	1,206	28,775	453
20,000 UNDER 22,000	345	273	100	336	369	7,249	117	1,549	1,005	550	1,503	1,276	32,546	602
22,000 UNDER 24,000	301	237	83	292	392	6,912	123	1,532	1,039	584	1,497	1,370	35,233	717
24,000 UNDER 26,000	282	230	72	271	363	7,046	136	1,493	1,139	445	1,457	1,647	37,333	766
26,000 UNDER 28,000	217	192	52	212	265	5,848	116	1,339	1,052	336	1,320	1,412	36,163	815
28,000 UNDER 30,000	214	176	38	211	264	6,204	150	1,240	1,027	317	1,224	1,308	35,944	842
30,000 UNDER 32,000	162	144	28	158	224	5,016	121	1,039	915	233	1,023	1,209	32,170	773
32,000 UNDER 34,000	145	131	19	143	168	4,779	123	912	806	175	900	1,051	30,088	773
34,000 UNDER 36,000	129	119	21	127	152	4,521	121	808	710	132	800	888	28,264	798
36,000 UNDER 38,000	114	105	16	114	138	4,229	126	664	603	84	656	736	24,553	711
38,000 UNDER 40,000	93	82	14	93	116	3,621	119	555	501	78	552	627	21,638	667
40,000 UNDER 45,000	172	161	18	172	236	7,287	242	1,078	991	114	1,068	1,251	45,657	1,500
45,000 UNDER 50,000	109	99	8	109	127	5,167	208	728	682	61	720	802	34,386	1,276
50,000 UNDER 75,000	177	156	*	177	223	10,446	529	1,093	1,019	66	1,091	1,162	63,477	2,906
75,000 UNDER 100,000	41	38	-	40	28	3,476	226	223	204	7	225	249	19,173	1,182
100,000 AND OVER	54	49	*	54	54	8,645	718	236	214	10	235	265	38,482	3,238
TOTALS	7,915	4,656	2,441	5,096	7,152	$130,279	$3,546	40,493	20,670	15,544	26,817	26,469	$719,052	$19,440

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	IMPERIAL							INYO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	233	155	18	8	237	-$9,820	$37	73	41	13	-	33	-$1,324	+
$1 UNDER $2,000	2,234	603	1,123	42	1,472	1,722	1	688	126	453	4	80	370	+
2,000 UNDER 4,000	2,678	880	713	60	3,141	8,156	+	459	70	145	4	114	1,382	+
4,000 UNDER 6,000	3,194	1,340	867	581	4,551	15,972	6	515	127	240	152	174	2,553	$1
6,000 UNDER 8,000	2,939	1,411	836	1,060	4,817	20,425	38	496	128	225	296	176	3,475	15
8,000 UNDER 10,000	2,652	1,445	860	950	4,715	23,758	77	482	175	226	259	232	4,322	23
10,000 UNDER 12,000	2,250	1,387	765	1,199	4,717	24,664	114	419	180	201	337	190	4,606	34
12,000 UNDER 14,000	2,088	1,325	783	1,679	4,582	27,098	167	366	185	174	312	204	4,738	43
14,000 UNDER 16,000	1,746	1,161	618	1,599	3,772	26,115	226	373	206	182	344	207	5,599	64
16,000 UNDER 18,000	1,423	995	492	1,331	2,991	24,113	268	313	199	147	295	192	5,326	72
18,000 UNDER 20,000	1,298	923	475	1,251	2,587	24,639	343	310	207	145	296	241	5,902	90
20,000 UNDER 22,000	1,149	832	379	1,117	2,121	24,103	390	307	192	155	298	271	6,438	118
22,000 UNDER 24,000	977	714	332	958	1,696	22,470	421	282	198	128	269	270	6,478	126
24,000 UNDER 26,000	846	658	270	839	1,422	21,162	425	259	191	110	253	260	6,470	136
26,000 UNDER 28,000	748	575	202	739	1,289	20,190	438	259	205	100	252	271	6,988	153
28,000 UNDER 30,000	664	547	185	659	1,040	19,239	442	227	185	89	224	214	6,581	159
30,000 UNDER 32,000	595	504	137	590	951	18,417	454	196	164	78	193	233	6,066	155
32,000 UNDER 34,000	485	414	99	483	744	15,987	404	177	149	49	169	208	5,837	148
34,000 UNDER 36,000	480	433	98	478	804	16,778	440	167	159	52	164	209	5,831	145
36,000 UNDER 38,000	399	365	69	396	596	14,729	407	141	129	40	137	161	5,207	138
38,000 UNDER 40,000	363	348	46	363	563	14,138	398	111	103	26	109	100	4,331	128
40,000 UNDER 45,000	708	648	90	707	945	30,031	969	252	239	53	251	336	10,664	333
45,000 UNDER 50,000	454	434	36	453	688	21,503	753	134	129	30	133	161	6,351	216
50,000 UNDER 75,000	769	707	45	767	986	45,002	2,039	243	223	29	238	255	14,301	604
75,000 UNDER 100,000	183	164	*	182	262	15,603	939	48	41	*	46	37	4,047	236
100,000 AND OVER	235	186	*	235	221	46,881	4,193	31	25	*	31	36	5,220	524
TOTALS	31,790	19,154	9,543	18,726	51,910	$533,075	$14,389	7,328	3,976	3,095	5,066	4,865	$137,759	$3,661

ADJUSTED GROSS INCOME CLASS	KERN							KINGS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,121	737	139	44	1,015	-$44,949	$144	282	195	28	15	296	-$7,425	$2
$1 UNDER $2,000	12,630	2,009	8,207	149	3,655	6,761	5	2,025	405	1,311	23	667	1,071	1
2,000 UNDER 4,000	9,569	1,758	3,402	170	4,898	29,093	5	1,428	269	416	19	796	4,347	+
4,000 UNDER 6,000	10,655	2,651	4,100	2,821	7,133	53,260	39	1,588	437	500	435	1,067	7,967	5
6,000 UNDER 8,000	10,230	3,182	4,302	5,206	7,964	71,471	208	1,529	505	542	826	1,131	10,677	34
8,000 UNDER 10,000	9,188	3,517	4,078	4,278	7,695	82,551	398	1,476	621	589	662	1,403	13,307	61
10,000 UNDER 12,000	8,576	3,866	3,789	5,714	8,145	94,283	616	1,534	720	591	1,046	1,774	16,834	115
12,000 UNDER 14,000	8,078	3,829	3,691	6,798	8,025	104,852	925	1,488	814	582	1,278	1,823	19,344	164
14,000 UNDER 16,000	7,433	3,859	3,378	6,673	7,732	111,378	1,236	1,198	728	502	1,119	1,530	17,914	187
16,000 UNDER 18,000	6,368	3,544	2,834	5,904	6,584	108,141	1,471	1,136	736	423	1,071	1,475	19,283	242
18,000 UNDER 20,000	5,929	3,490	2,601	5,607	6,044	112,485	1,749	1,017	724	356	965	1,376	19,312	273
20,000 UNDER 22,000	5,497	3,529	2,278	5,229	6,027	115,394	2,016	935	689	334	900	1,190	19,629	315
22,000 UNDER 24,000	5,222	3,518	2,072	5,040	5,717	120,042	2,297	882	682	283	850	1,159	20,254	358
24,000 UNDER 26,000	5,098	3,574	1,875	4,950	5,925	127,323	2,647	819	662	236	801	1,114	20,449	388
26,000 UNDER 28,000	4,924	3,610	1,700	4,808	5,965	132,908	2,944	778	645	196	759	1,031	20,975	441
28,000 UNDER 30,000	4,896	3,763	1,416	4,799	6,041	141,880	3,291	640	553	136	624	868	18,565	406
30,000 UNDER 32,000	4,569	3,612	1,250	4,502	5,743	141,549	3,528	596	524	139	586	770	18,462	443
32,000 UNDER 34,000	4,118	3,449	1,017	4,079	5,191	135,813	3,457	517	470	87	513	692	17,036	419
34,000 UNDER 36,000	3,579	3,079	789	3,542	4,729	125,215	3,332	447	415	52	440	571	15,639	398
36,000 UNDER 38,000	3,191	2,815	598	3,152	4,198	118,001	3,252	403	375	60	396	533	14,891	399
38,000 UNDER 40,000	2,812	2,514	421	2,782	3,639	109,636	3,143	349	323	43	346	494	13,585	386
40,000 UNDER 45,000	5,534	5,096	763	5,503	6,987	234,628	7,241	647	613	49	638	791	27,364	855
45,000 UNDER 50,000	4,122	3,852	386	4,088	5,229	194,995	6,682	432	399	29	425	572	20,449	749
50,000 UNDER 75,000	7,190	6,736	434	7,145	8,491	421,156	18,038	677	628	35	674	799	39,697	1,837
75,000 UNDER 100,000	1,353	1,254	43	1,330	1,514	114,749	6,372	138	123	8	137	110	11,829	744
100,000 AND OVER	1,405	1,266	21	1,377	1,498	262,728	20,366	152	140	3	152	189	27,168	2,329
TOTALS	153,287	84,109	55,584	105,690	145,784	$3,225,343	$95,402	23,113	13,395	7,530	15,700	24,221	$428,623	$11,551

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	LAKE							LASSEN						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	209	137	23	×	144	-$3,302	$2	109	74	×	×	91	-$2,019	+
$1 UNDER $2,000	1,589	450	1,099	×	378	794	+	607	146	343	10	171	403	+
2,000 UNDER 4,000	1,012	286	386	18	462	3,072	+	503	113	164	×	160	1,524	+
4,000 UNDER 6,000	1,144	386	439	264	546	5,696	3	506	148	168	130	181	2,547	1
6,000 UNDER 8,000	1,124	478	388	459	565	7,816	18	510	182	163	269	201	3,545	11
8,000 UNDER 10,000	1,143	568	376	452	579	10,291	41	416	189	138	198	223	3,727	18
10,000 UNDER 12,000	1,047	578	346	694	520	11,520	64	444	254	142	299	295	4,885	28
12,000 UNDER 14,000	911	555	274	746	493	11,827	88	392	206	129	334	244	5,085	45
14,000 UNDER 16,000	787	513	232	680	457	11,790	108	389	241	129	340	304	5,827	60
16,000 UNDER 18,000	727	524	195	648	485	12,361	138	375	229	105	357	332	6,362	81
18,000 UNDER 20,000	610	442	160	560	399	11,571	151	328	206	91	313	317	6,253	100
20,000 UNDER 22,000	524	386	146	494	390	10,988	170	344	240	80	327	303	7,224	122
22,000 UNDER 24,000	508	396	143	478	461	11,670	192	325	236	86	313	318	7,480	143
24,000 UNDER 26,000	481	392	109	459	381	12,009	216	339	270	84	330	396	8,468	166
26,000 UNDER 28,000	377	311	85	369	351	10,163	199	288	235	73	286	352	7,770	166
28,000 UNDER 30,000	381	321	87	366	338	11,035	229	264	225	43	261	339	7,640	170
30,000 UNDER 32,000	325	279	61	321	326	10,078	230	208	176	33	207	264	6,437	154
32,000 UNDER 34,000	275	247	58	270	292	9,086	217	194	178	35	194	254	6,404	162
34,000 UNDER 36,000	279	232	50	279	290	9,750	273	164	147	23	164	191	5,732	149
36,000 UNDER 38,000	224	204	38	219	219	8,291	225	136	122	19	131	173	4,962	139
38,000 UNDER 40,000	188	175	23	188	173	7,323	211	108	100	8	108	143	4,196	127
40,0) UNDER 45,000	377	350	63	373	438	15,946	472	216	208	19	214	288	9,137	290
45,000 UNDER 50,000	238	221	25	235	267	11,223	382	138	135	12	134	164	6,516	226
50,000 UNDER 75,000	347	317	36	346	378	20,257	872	160	149	10	157	168	9,081	374
75,000 UNDER 100,000	63	57	×	63	53	5,358	311	20	18	–	18	26	1,795	102
100,000 AND OVER	48	46	×	48	32	8,011	683	14	10	×	14	9	1,942	166
TOTALS	14,938	8,845	4,848	9,046	9,409	$244,624	$5,495	7,495	4,437	2,105	5,118	5,907	$132,923	$3,000

ADJUSTED GROSS INCOME CLASS	LOS ANGELES							MADERA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	19,658	8,672	5,300	545	13,884	-$809,678	$1,589	347	247	34	13	293	-$12,205	$9
$1 UNDER $2,000	260,989	36,463	179,260	2,868	76,724	137,684	104	1,821	462	1,068	31	776	1,172	10
2,000 UNDER 4,000	180,103	23,630	78,956	2,616	87,368	545,646	55	1,565	431	527	13	1,196	4,779	10
4,000 UNDER 6,000	200,478	33,238	94,730	55,380	125,377	1,003,560	635	1,617	570	581	351	1,351	8,108	4
6,000 UNDER 8,000	199,487	42,704	105,910	107,445	167,186	1,395,219	4,466	1,576	630	597	710	1,360	11,004	28
8,000 UNDER 10,000	186,418	48,063	105,672	94,494	181,381	1,674,121	8,855	1,441	668	608	595	1,446	12,957	55
10,000 UNDER 12,000	174,767	50,346	101,401	123,890	173,226	1,921,448	14,819	1,401	734	567	882	1,507	15,425	89
12,000 UNDER 14,000	170,765	51,771	100,308	147,728	172,607	2,219,033	23,284	1,228	726	458	992	1,461	15,951	117
14,000 UNDER 16,000	161,048	51,916	93,835	147,555	161,164	2,413,062	32,345	1,065	678	357	928	1,233	15,968	153
16,000 UNDER 18,000	143,990	50,837	81,695	134,956	142,193	2,444,634	39,602	941	644	344	871	1,177	15,988	180
18,000 UNDER 20,000	129,380	49,861	70,708	123,067	127,997	2,455,771	45,939	896	632	294	845	991	17,005	236
20,000 UNDER 22,000	116,775	48,817	61,359	112,513	116,787	2,450,517	51,481	866	636	256	831	1,025	18,173	278
22,000 UNDER 24,000	106,870	48,598	53,467	1[illegible],764	107,920	2,456,385	56,387	764	583	228	742	961	17,570	304
24,000 UNDER 26,000	100,576	48,719	47,280	98,247	103,332	2,513,082	62,289	761	610	173	741	1,021	19,003	342
26,000 UNDER 28,000	93,577	49,243	40,905	91,912	98,636	2,525,156	66,309	673	567	140	654	850	18,173	349
28,000 UNDER 30,000	85,002	48,136	34,248	83,759	91,102	2,463,407	67,968	651	561	132	633	873	18,898	403
30,000 UNDER 32,000	75,878	46,711	28,127	74,948	83,684	2,350,502	66,633	560	507	102	548	785	17,314	355
32,000 UNDER 34,000	67,475	44,804	22,824	66,708	76,027	2,225,243	64,574	533	492	77	524	789	17,584	393
34,000 UNDER 36,000	60,404	42,591	18,492	59,803	68,696	2,113,037	62,793	436	404	49	429	615	15,234	359
36,000 UNDER 38,000	54,049	40,158	15,026	53,552	61,517	1,998,867	60,739	406	380	49	405	569	14,996	389
38,000 UNDER 40,000	48,251	37,193	12,274	47,877	57,039	1,880,804	58,669	334	311	22	330	442	13,003	357
40,000 UNDER 45,000	100,759	81,670	21,894	100,084	118,174	4,271,350	139,805	669	634	49	664	860	28,357	842
45,000 UNDER 50,000	78,019	66,330	13,465	77,560	91,746	3,696,637	130,042	401	386	14	398	508	18,950	620
50,000 UNDER 75,000	170,143	149,681	19,701	169,253	194,237	10,091,449	427,614	711	682	27	709	824	41,441	1,773
75,000 UNDER 100,000	40,411	34,808	3,169	40,130	43,599	3,442,378	186,219	147	134	×	145	142	12,725	776
100,000 AND OVER	45,602	38,155	2,399	45,232	51,021	10,759,795	889,242	147	136	×	147	142	23,818	1,906
TOTAL:	3,070,874	1,273,115	1.412,405	2,165,886	2,792,464	70,639,109	$2,562,457	21,957	13,445	6,761	14,131	23,117	$401,390	$10,337

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	MARIN						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	984	378	250	60	592	-$21,970	$192
$1 UNDER $2,000	4,520	364	2,139	86	539	3,677	[illegible]
2,000 UNDER 4,000	4,984	290	1,565	81	567	15,086	5
4,000 UNDER 6,000	5,311	415	1,895	1,894	820	26,539	23
6,000 UNDER 8,000	5,165	644	2,094	3,812	1,095	36,102	159
8,000 UNDER 10,000	4,807	758	2,192	3,464	1,199	43,251	329
10,000 UNDER 12,000	4,758	951	2,292	3,952	1,332	52,287	555
12,000 UNDER 14,000	4,697	988	2,319	4,244	1,550	61,103	843
14,000 UNDER 16,000	4,482	1,008	2,346	4,121	1,528	67,190	1,137
16,000 UNDER 18,000	4,280	1,108	2,200	4,037	1,641	72,658	1,402
18,000 UNDER 20,000	3,939	1,096	2,004	3,707	1,619	74,787	1,625
20,000 UNDER 22,000	3,622	1,169	1,775	3,453	1,528	76,017	1,818
22,000 UNDER 24,000	3,533	1,219	1,671	3,391	1,603	81,259	2,151
24,000 UNDER 26,000	3,260	1,210	1,454	3,148	1,552	81,461	2,275
26,000 UNDER 28,000	3,125	1,248	1,331	3,012	1,610	84,259	2,530
28,000 UNDER 30,000	2,848	1,288	1,109	2,769	1,690	82,491	2,542
30,000 UNDER 32,000	2,701	1,345	966	2,640	1,692	83,689	2,667
32,000 UNDER 34,000	2,442	1,331	833	2,395	1,545	80,552	2,604
34,000 UNDER 36,000	2,225	1,298	664	2,176	1,511	77,839	2,584
36,000 UNDER 38,000	2,026	1,280	562	1,993	1,579	74,932	2,476
38,000 UNDER 40,000	1,877	1,298	438	1,839	1,560	73,169	2,428
40,000 UNDER 45,000	4,262	3,040	884	4,197	3,592	180,937	6,308
45,000 UNDER 50,000	3,534	2,795	577	3,495	3,292	167,577	6,131
50,000 UNDER 75,000	9,850	8,321	1,049	9,738	10,013	592,714	25,457
75,000 UNDER 100,000	3,576	3,096	223	3,548	4,023	306,154	16,471
100,000 AND OVER	3,795	3,309	173	3,761	4,757	776,605	64,273
TOTALS	100,603	41,247	35,005	81,013	54,029	$3,248,365	$148,988

ADJUSTED GROSS INCOME CLASS	MARIPOSA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	46	33	4	x	27	-$491	$7
$1 UNDER $2,000	303	68	161	8	73	208	+
2,000 UNDER 4,000	283	45	72	x	62	865	+
4,000 UNDER 6,000	344	98	108	98	109	1,721	1
6,000 UNDER 8,000	371	112	140	222	104	2,607	10
8,000 UNDER 10,000	359	143	132	191	120	3,229	18
10,000 UNDER 12,000	324	137	104	239	130	3,566	30
12,000 UNDER 14,000	265	141	91	220	139	3,441	32
14,000 UNDER 16,000	239	126	93	217	96	3,590	45
16,000 UNDER 18,000	228	139	80	209	128	3,865	52
18,000 UNDER 20,000	184	128	66	175	124	3,501	53
20,000 UNDER 22,000	169	130	61	161	157	3,535	57
22,000 UNDER 24,000	176	143	49	159	157	4,040	64
24,000 UNDER 26,000	154	129	37	149	127	3,846	68
26,000 UNDER 28,000	126	112	26	123	155	3,396	65
28,000 UNDER 30,000	98	85	20	96	110	2,842	59
30,000 UNDER 32,000	99	88	18	97	116	3,070	68
32,000 UNDER 34,000	88	79	18	87	97	2,908	73
34,000 UNDER 36,000	68	64	15	67	80	2,374	57
36,000 UNDER 38,000	56	52	11	56	50	2,071	57
38,000 UNDER 40,000	58	53	11	58	63	2,256	65
40,000 UNDER 45,000	116	107	14	114	119	4,944	148
45,000 UNDER 50,000	63	56	7	61	73	2,987	109
50,000 UNDER 75,000	99	94	11	98	83	5,895	252
75,000 UNDER 100,000	23	21	-	23	30	1,968	126
100,000 AND OVER	15	14	-	15	12	2,107	156
TOTALS	4,354	2,397	1,349	2,950	2,541	$74,341	$1,672

ADJUSTED GROSS INCOME CLASS	MENDOCINO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	337	200	60	12	241	-$4,062	$62
$1 UNDER $2,000	2,398	485	1,576	30	717	1,285	+
2,000 UNDER 4,000	1,766	322	669	21	703	5,331	+
4,000 UNDER 6,000	2,001	473	796	548	833	10,036	6
6,000 UNDER 8,000	1,908	576	776	1,024	990	13,327	41
8,000 UNDER 10,000	1,740	655	753	864	1,041	15,654	80
10,000 UNDER 12,000	1,571	682	710	1,124	1,106	17,238	119
12,000 UNDER 14,000	1,413	704	588	1,241	1,031	18,333	164
14,000 UNDER 16,000	1,305	699	548	1,171	1,042	19,557	223
16,000 UNDER 18,000	1,175	696	487	1,101	953	19,953	276
18,000 UNDER 20,000	1,101	733	434	1,048	1,010	20,914	320
20,000 UNDER 22,000	1,153	785	436	1,098	1,098	24,215	427
22,000 UNDER 24,000	1,026	755	358	998	1,035	23,585	445
24,000 UNDER 26,000	986	749	299	967	1,016	24,632	494
26,000 UNDER 28,000	858	702	258	843	991	23,154	487
28,000 UNDER 30,000	713	584	172	699	814	20,670	477
30,000 UNDER 32,000	633	533	141	621	704	19,610	470
32,000 UNDER 34,000	543	477	105	536	591	17,887	459
34,000 UNDER 36,000	538	475	113	529	628	18,811	513
36,000 UNDER 38,000	417	383	58	413	542	15,409	420
38,000 UNDER 40,000	334	308	42	330	389	13,001	375
40,000 UNDER 45,000	670	619	91	666	757	28,367	904
45,000 UNDER 50,000	428	396	39	425	439	20,262	724
50,000 UNDER 75,000	710	632	45	701	762	41,659	1,847
75,000 UNDER 100,000	154	134	5	150	175	13,025	758
100,000 AND OVER	141	120	3	140	140	23,781	1,989
TOTALS	26,019	13,877	9,554	17,300	19,748	$465,634	$12,080

ADJUSTED GROSS INCOME CLASS	MERCED						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	758	575	78	27	855	-$22,465	$24
$1 UNDER $2,000	5,129	1,440	3,552	63	2,981	2,522	2
2,000 UNDER 4,000	3,236	798	1,140	57	2,379	9,798	3
4,000 UNDER 6,000	3,591	1,071	1,353	922	2,768	17,977	15
6,000 UNDER 8,000	3,517	1,240	1,433	1,764	3,008	24,669	72
8,000 UNDER 10,000	3,292	1,288	1,478	1,587	2,909	29,590	158
10,000 UNDER 12,000	3,105	1,445	1,417	2,122	3,272	34,092	226
12,000 UNDER 14,000	3,001	1,565	1,362	2,591	3,408	38,987	333
14,000 UNDER 16,000	2,507	1,504	1,111	2,293	3,079	37,531	386
16,000 UNDER 18,000	2,079	1,334	832	1,944	2,489	35,258	439
18,000 UNDER 20,000	1,928	1,353	725	1,818	2,381	36,617	508
20,000 UNDER 22,000	1,655	1,199	557	1,588	2,028	34,750	565
22,000 UNDER 24,000	1,602	1,235	498	1,537	1,952	36,824	650
24,000 UNDER 26,000	1,441	1,125	421	1,399	1,776	36,025	707
26,000 UNDER 28,000	1,408	1,143	345	1,373	1,907	37,986	794
28,000 UNDER 30,000	1,215	1,039	237	1,189	1,587	35,218	756
30,000 UNDER 32,000	987	864	197	972	1,318	30,567	715
32,000 UNDER 34,000	810	733	139	792	993	26,700	653
34,000 UNDER 36,000	754	691	97	739	1,048	26,330	664
36,000 UNDER 38,000	688	626	84	678	858	25,430	698
38,000 UNDER 40,000	666	613	80	657	820	25,968	758
40,000 UNDER 45,000	1,148	1,089	100	1,136	1,397	48,631	1,512
45,000 UNDER 50,000	720	682	47	713	922	34,096	1,195
50,000 UNDER 75,000	1,224	1,144	52	1,212	1,346	71,747	3,253
75,000 UNDER 100,000	250	209	8	248	286	21,285	1,304
100,000 AND OVER	217	195	5	214	251	33,281	2,584
TOTALS	46,928	26,200	17,348	29,635	48,018	$769,414	$18,974

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	MODOC							MONO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	121	88	5	*	103	-$3,597	+	78	67	16	*	56	$1,158	+
$1 UNDER $2,000	236	52	112	4	69	134	+	150	21	53	*	42	153	+
2,000 UNDER 4,000	199	50	38	3	62	591	+	218	24	93	4	53	662	+
4,000 UNDER 6,000	200	65	51	48	119	996	$1	301	54	162	99	74	1,500	$1
6,000 UNDER 8,000	221	97	61	100	133	1,545	4	248	28	149	207	45	1,736	9
8,000 UNDER 10,000	207	108	55	81	147	1,857	7	281	59	189	200	79	2,537	20
10,000 UNDER 12,000	186	106	39	119	159	2,028	12	224	48	161	187	66	2,467	26
12,000 UNDER 14,000	161	113	48	143	113	2,094	14	203	73	121	173	106	2,623	30
14,000 UNDER 16,000	154	100	40	139	118	2,310	24	169	67	89	156	67	2,536	37
16,000 UNDER 18,000	112	83	27	107	107	1,905	22	150	71	83	142	82	2,547	42
18,000 UNDER 20,000	131	95	23	129	119	2,488	37	134	71	71	121	72	2,563	44
20,000 UNDER 22,000	109	81	17	106	114	2,282	38	121	67	53	111	69	2,535	47
22,000 UNDER 24,000	108	90	19	105	133	2,487	42	140	82	61	133	91	3,211	63
24,000 UNDER 26,000	89	73	17	88	103	2,228	46	126	84	57	120	89	3,150	66
26,000 UNDER 28,000	110	88	11	108	107	2,971	66	100	65	37	93	90	2,699	62
28,000 UNDER 30,000	75	71	11	75	75	2,173	47	78	55	36	74	73	2,254	52
30,000 UNDER 32,000	62	57	12	61	80	1,924	45	87	66	28	87	67	2,694	65
32,000 UNDER 34,000	48	44	3	47	52	1,583	40	62	49	24	62	58	2,048	56
34,000 UNDER 36,000	53	46	7	53	47	1,854	55	59	50	16	59	59	2,066	52
36,000 UNDER 38,000	34	29	-	33	47	1,258	41	39	31	12	37	30	1,441	32
38,000 UNDER 40,000	37	34	*	37	51	1,447	44	46	38	18	45	38	1,796	50
40,000 UNDER 45,000	65	61	6	65	78	2,758	95	85	76	19	85	102	3,598	101
45,000 UNDER 50,000	44	40	*	44	47	2,080	86	65	60	10	64	80	3,077	97
50,000 UNDER 75,000	55	49	4	55	58	3,249	167	116	104	*	115	122	6,727	245
75,000 UNDER 100,000	*	*	-	7	10	618	43	15	13	*	15	21	1,256	57
100,000 AND OVER	*	*	-	*	-	103	8	21	16	-	21	38	3,708	253
TOTALS	2,825	1,727	610	1,761	2,251	$41,364	$989	3,316	1,419	1,548	2,415	1,769	$60,404	$1,507

ADJUSTED GROSS INCOME CLASS	MONTEREY							NAPA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	790	430	179	27	584	-$14,523	$74	286	147	55	13	211	-$7,707	$20
$1 UNDER $2,000	6,409	935	3,596	121	1,875	4,235	9	2,428	369	1,468	31	346	1,527	7
2,000 UNDER 4,000	6,049	782	2,047	85	2,321	18,333	3	1,998	261	705	15	455	6,095	2
4,000 UNDER 6,000	7,070	1,258	2,780	2,116	3,963	35,460	24	2,401	396	[illegible]	797	809	12,068	9
6,000 UNDER 8,000	7,298	1,687	3,170	4,288	5,086	51,001	171	2,329	511	1,027	1,477	1,041	16,241	59
8,000 UNDER 10,000	7,151	2,145	3,369	3,903	5,901	64,343	367	2,137	579	994	1,262	1,097	19,211	126
10,000 UNDER 12,000	6,754	2,520	3,294	4,716	6,607	74,146	551	1,948	652	915	1,489	1,219	21,402	182
12,000 UNDER 14,000	6,036	2,421	3,013	5,077	6,175	78,340	780	1,973	740	1,014	1,716	1,267	25,660	281
14,000 UNDER 16,000	5,475	2,450	2,786	4,902	6,108	81,987	995	1,934	830	983	1,767	1,461	29,024	377
16,000 UNDER 18,000	5,018	2,387	2,454	4,656	5,439	85,180	1,253	1,682	764	840	1,561	1,257	28,544	445
18,000 UNDER 20,000	4,511	2,365	2,199	4,267	5,176	85,651	1,453	1,701	833	817	1,598	1,376	32,307	564
20,000 UNDER 22,000	3,975	2,242	1,800	3,792	4,452	83,459	1,582	1,545	816	697	1,447	1,131	32,415	641
22,000 UNDER 24,000	3,762	2,332	1,603	3,618	4,104	86,464	1,747	1,368	922	561	1,304	1,143	31,437	653
24,000 UNDER 26,000	3,521	2,274	1,374	3,414	3,893	87,999	1,934	1,380	846	548	1,335	1,147	34,526	793
26,000 UNDER 28,000	3,299	2,251	1,217	3,204	3,865	89,041	2,067	1,292	879	486	1,264	1,307	34,866	824
28,000 UNDER 30,000	2,952	2,123	1,022	2,894	3,290	85,512	2,203	1,203	853	382	1,179	1,114	34,845	874
30,000 UNDER 32,000	2,651	1,995	777	2,597	2,978	82,134	2,082	1,108	846	303	1,090	1,085	34,324	867
32,000 UNDER 34,000	2,404	1,893	627	2,370	2,807	79,268	2,101	1,030	833	264	1,007	1,144	33,995	876
34,000 UNDER 36,000	2,195	1,827	502	2,154	2,593	76,772	2,059	980	835	191	962	1,043	34,261	891
36,000 UNDER 38,000	1,918	1,616	406	1,896	2,199	70,976	1,984	894	795	182	880	1,017	33,067	920
38,000 UNDER 40,000	1,665	1,411	339	1,648	1,777	64,946	1,991	820	719	136	811	994	31,984	922
40,000 UNDER 45,000	3,328	2,916	546	3,289	3,690	141,058	4,475	1,604	1,433	238	1,590	1,860	67,964	2,151
45,000 UNDER 50,000	2,426	2,138	319	2,398	2,618	114,921	4,082	1,182	1,091	139	1,170	1,447	55,967	1,931
50,000 UNDER 75,000	4,800	4,247	357	4,756	4,988	283,952	12,435	2,277	2,116	165	2,257	2,643	133,766	5,593
75,000 UNDER 100,000	1,200	1,050	55	1,187	1,229	102,422	5,756	474	420	25	467	566	40,447	2,161
100,000 AND OVER	1,308	1,088	40	1,302	1,138	329,757	29,784	469	408	18	465	459	83,649	6,836
TOTALS	103,965	50,783	39,871	74,677	94,856	$2,342,826	$81,962	38,443	19,784	14,042	28,954	28,639	$901,907	$29,005

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	NEVADA							ORANGE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	230	142	30	7	153	-$2,993	$6	6,046	3,039	1,205	229	4,708	-$153,433	$747
$1 UNDER $2,000	1,545	339	879	26	334	984	1	48,032	7,991	25,122	807	14,641	85,419	27
2,000 UNDER 4,000	1,291	244	434	15	342	3,883	1	47,734	5,543	15,612	716	16,239	144,529	22
4,000 UNDER 6,000	1,514	373	599	412	507	7,575	5	52,886	7,707	19,867	16,824	23,755	264,605	221
6,000 UNDER 8,000	1,443	483	525	754	570	10,090	30	50,803	9,660	22,820	32,155	30,778	354,850	1,328
8,000 UNDER 10,000	1,368	610	505	614	649	12,279	57	46,775	11,126	23,232	27,816	33,679	420,421	2,638
10,000 UNDER 12,000	1,357	691	507	921	695	14,916	95	44,030	11,954	22,774	32,668	32,910	483,861	4,250
12,000 UNDER 14,000	1,272	690	438	1,010	713	16,523	132	42,761	12,319	23,010	36,842	31,177	555,523	6,498
14,000 UNDER 16,000	1,177	708	401	981	716	17,634	173	40,699	12,547	22,349	36,959	29,940	610,025	8,822
16,000 UNDER 18,000	1,081	698	344	951	745	18,352	214	37,972	13,005	20,598	35,138	28,323	644,912	10,858
18,000 UNDER 20,000	960	640	277	853	632	18,203	248	35,123	13,397	18,585	32,901	26,943	666,780	12,669
20,000 UNDER 22,000	891	640	254	796	715	18,685	271	31,701	13,488	15,953	29,991	25,547	665,152	13,796
22,000 UNDER 24,000	830	624	224	767	723	19,103	305	29,379	13,919	14,110	28,124	23,967	675,326	15,004
24,000 UNDER 26,000	813	631	196	748	744	20,322	356	28,236	14,388	12,719	27,179	23,784	705,488	16,721
26,000 UNDER 28,000	740	587	159	700	640	19,952	386	26,564	14,776	11,100	25,805	23,448	716,970	17,870
28,000 UNDER 30,000	677	560	128	648	590	19,609	399	24,454	14,843	9,129	23,853	22,866	708,808	18,045
30,000 UNDER 32,000	587	498	101	568	608	18,178	397	22,891	14,936	7,678	22,406	22,488	709,348	18,551
32,000 UNDER 34,000	521	438	75	507	507	17,161	400	21,495	15,214	6,682	21,092	22,341	709,023	18,788
34,000 UNDER 36,000	449	403	60	441	459	15,698	383	19,517	14,767	5,347	19,206	20,779	682,844	18,411
36,000 UNDER 38,000	377	346	49	370	391	13,952	343	18,289	14,476	4,512	17,975	20,355	676,330	18,572
38,000 UNDER 40,000	347	305	33	339	340	13,537	363	17,120	14,095	3,770	16,922	19,683	667,612	18,839
40,000 UNDER 45,000	671	615	58	664	655	28,423	827	37,129	31,722	6,513	36,683	44,341	1,574,330	46,697
45,000 UNDER 50,000	487	457	41	476	523	23,061	735	30,301	27,017	4,012	30,017	37,195	1,636,394	46,066
50,000 UNDER 75,000	822	775	45	813	785	48,607	1,984	69,782	64,326	5,451	69,276	88,485	4,142,995	160,273
75,000 UNDER 100,000	161	149	8	161	200	13,728	710	15,084	13,749	655	14,951	19,754	1,281,310	63,939
100,000 AND OVER	161	139	7	159	151	31,940	2,900	13,076	11,574	398	12,958	17,250	2,645,306	209,965
TOTALS	21,772	12,785	6,377	14,701	14,087	$439,400	$11,721	857,879	401,578	323,203	649,493	705,376	$22,024,728	$749,617

ADJUSTED GROSS INCOME CLASS	PLACER							PLUMAS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	499	295	89	19	345	-$7,460	$23	68	43	8	*	36	-$707	$3
$1 UNDER $2,000	4,067	791	2,539	55	802	2,250	2	491	102	309	*	105	319	+
2,000 UNDER 4,000	3,072	474	986	55	729	9,286	3	398	76	138	4	143	1,186	+
4,000 UNDER 6,000	3,385	667	1,120	989	921	16,874	17	439	121	171	124	168	2,204	1
6,000 UNDER 8,000	3,287	880	1,329	1,999	1,164	22,947	81	404	141	171	205	214	2,815	8
8,000 UNDER 10,000	2,972	1,044	1,207	1,605	1,259	26,478	152	362	166	129	160	198	3,253	15
10,000 UNDER 12,000	2,699	1,157	1,133	1,907	1,318	29,682	217	374	198	131	252	233	4,097	25
12,000 UNDER 14,000	2,483	1,158	1,015	2,049	1,360	32,249	306	376	207	133	322	243	4,887	40
14,000 UNDER 16,000	2,357	1,190	982	2,040	1,429	35,284	410	317	193	125	288	225	4,757	50
16,000 UNDER 18,000	2,225	1,261	806	1,980	1,472	37,770	487	295	214	98	279	220	4,997	60
18,000 UNDER 20,000	2,010	1,232	730	1,791	1,522	38,200	562	257	183	80	246	247	4,888	70
20,000 UNDER 22,000	1,815	1,198	599	1,667	1,472	38,107	612	259	190	74	252	199	5,436	89
22,000 UNDER 24,000	1,783	1,192	568	1,656	1,554	40,991	724	282	210	104	275	257	6,485	123
24,000 UNDER 26,000	1,780	1,249	527	1,678	1,604	44,497	869	249	209	61	242	298	6,221	112
26,000 UNDER 28,000	1,743	1,322	403	1,682	1,726	47,069	952	235	203	48	229	252	6,337	124
28,000 UNDER 30,000	1,612	1,291	311	1,536	1,646	46,699	967	216	191	47	215	270	6,254	139
30,000 UNDER 32,000	1,539	1,291	252	1,493	1,695	47,649	1,039	186	169	33	181	195	5,755	128
32,000 UNDER 34,000	1,299	1,132	191	1,253	1,498	42,832	969	156	142	24	153	181	5,154	124
34,000 UNDER 36,000	1,301	1,133	173	1,272	1,586	45,509	1,108	149	136	22	147	188	5,209	131
36,000 UNDER 38,000	1,120	1,010	151	1,093	1,314	41,430	1,056	121	113	19	121	149	4,464	124
38,000 UNDER 40,000	1,049	941	109	1,028	1,270	40,893	1,069	106	100	18	104	121	4,138	119
40,000 UNDER 45,000	2,192	2,034	217	2,152	2,649	92,896	2,628	190	183	20	190	214	8,008	245
45,000 UNDER 50,000	1,684	1,581	108	1,655	2,160	79,670	2,455	126	119	8	125	180	5,958	214
50,000 UNDER 75,000	3,104	2,960	145	3,065	4,027	182,243	6,872	168	159	11	168	182	9,719	438
75,000 UNDER 100,000	552	517	27	545	711	46,768	2,369	25	22	4	25	29	2,143	121
100,000 AND OVER	388	364	5	388	529	62,611	4,343	18	16	-	18	15	3,297	277
TOTALS	52,017	29,364	15,722	36,652	37,762	$1,143,624	$30,292	6,267	3,806	1,986	4,331	4,762	$117,274	$2,780

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	RIVERSIDE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,098	1,213	327	63	1,471	-$43,469	$123
$1 UNDER $2,000	21,102	4,991	13,431	259	5,039	11,688	4
2,000 UNDER 4,000	15,536	2,954	5,378	248	6,187	47,020	4
4,000 UNDER 6,000	18,146	4,381	6,898	4,885	9,137	90,972	70
6,000 UNDER 8,000	18,056	5,560	7,440	9,432	10,645	126,195	381
8,000 UNDER 10,000	16,919	6,367	7,295	8,094	11,006	151,865	740
10,000 UNDER 12,000	15,996	6,897	7,048	10,943	11,830	175,829	1,174
12,000 UNDER 14,000	14,944	7,018	6,628	12,253	12,073	194,043	1,713
14,000 UNDER 16,000	13,506	6,900	5,898	11,848	11,761	202,265	2,206
16,000 UNDER 18,000	11,989	6,740	5,065	10,850	11,066	203,668	2,622
18,000 UNDER 20,000	11,177	6,741	4,347	10,292	10,893	212,097	3,099
20,000 UNDER 22,000	9,989	6,298	3,749	9,441	9,999	209,556	3,448
22,000 UNDER 24,000	9,408	6,324	3,294	8,976	9,874	216,339	3,841
24,000 UNDER 26,000	9,006	6,320	2,944	8,739	9,550	225,092	4,359
26,000 UNDER 28,000	8,553	6,261	2,560	8,307	9,753	230,872	4,778
28,000 UNDER 30,000	7,744	6,030	2,089	7,570	9,230	224,446	4,790
30,000 UNDER 32,000	7,266	5,917	1,737	7,144	8,788	225,093	5,033
32,000 UNDER 34,000	6,491	5,463	1,415	6,369	7,891	214,064	4,965
34,000 UNDER 36,000	5,910	5,140	1,172	5,835	7,424	206,691	5,027
36,000 UNDER 38,000	5,098	4,532	923	5,045	6,264	188,526	4,784
38,000 UNDER 40,000	4,699	4,224	757	4,644	5,858	183,116	4,888
40,000 UNDER 45,000	9,291	8,523	1,294	9,211	11,675	393,543	11,371
45,000 UNDER 50,000	6,489	6,039	730	6,456	8,086	307,062	9,817
50,000 UNDER 75,000	11,039	10,245	832	10,968	12,703	646,070	26,038
75,000 UNDER 100,000	1,939	1,719	97	1,930	1,836	164,472	8,900
100,000 AND OVER	2,230	1,892	61	2,217	1,781	823,452	38,949
TOTALS	264,621	144,689	93,409	182,019	221,820	$5,830,567	$153,124

ADJUSTED GROSS INCOME CLASS	SACRAMENTO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,775	976	353	56	1,282	-$36,066	$86
$1 UNDER $2,000	32,156	5,681	22,142	338	9,680	14,983	2
2,000 UNDER 4,000	18,864	2,233	6,857	298	4,655	56,989	7
4,000 UNDER 6,000	20,591	3,130	8,220	6,641	6,098	102,974	89
6,000 UNDER 8,000	20,165	4 106	8,973	13,245	7,181	141,042	555
8,000 UNDER 10,000	18,718	4,734	8,930	11,407	7,835	168,113	1,084
10,000 UNDER 12,000	17,400	5,332	3,597	13,524	8,395	191,254	1,662
12,000 UNDER 14,000	18,615	5,932	9,755	16,485	10,656	242,274	2,757
14,000 UNDER 16,000	17,630	6,173	8,722	16,100	10,956	264,042	3,587
16,000 UNDER 18,000	15,578	6,176	7,202	14,569	9,965	266,411	4,203
18,000 UNDER 20,000	13,784	6,312	5,994	12,998	9,410	261,725	4,643
20,000 UNDER 22,000	12,950	6,730	5,137	12,330	9,777	271,773	5,200
22,000 UNDER 24,000	12,215	6,748	4,498	11,752	9,790	280,793	5,880
24,000 UNDER 26,000	11,752	6,978	3,828	11,412	10,196	293,705	6,604
26,000 UNDER 28,000	11,512	7,309	3,361	11,231	10,564	310,718	7,363
28,000 UNDER 30,000	10,710	7,479	2,721	10,494	10,444	310,421	7,580
30,000 UNDER 32,000	9,611	7,132	2,153	9,447	9,691	297,705	7,579
32,000 UNDER 34,000	8,833	6,981	1,672	8,683	9,666	291,346	7,556
34,000 UNDER 36,000	7,769	6,433	1,297	7,683	8,410	271,769	7,362
36,000 UNDER 38,000	7,047	5,994	1,105	6,949	7,878	260,549	7,343
38,000 UNDER 40,000	6,245	5,461	843	6,175	6,859	243,556	7,113
40,000 UNDER 45,000	12,890	11,647	1,350	12,775	14,426	545,830	17,087
45,000 UNDER 50,000	9,241	8,560	725	9,153	10,579	437,344	15,014
50,000 UNDER 75,000	15,777	14,772	905	15,670	17,932	918,975	38,629
75,000 UNDER 100,000	2,530	2,275	115	2,518	2,927	214,470	11,957
100,000 AND OVER	2,193	1,957	56	2,181	2,736	454,109	38,590
TOTALS	336,551	157,241	125,511	244,114	227,988	$7,074,804	$209,532

ADJUSTED GROSS INCOME CLASS	SAN BENITO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	115	68	19	7	64	-$2,432	$1
$1 UNDER $2,000	672	123	316	9	237	548	+
2,000 UNDER 4,000	746	125	217	15	372	2,252	+
4,000 UNDER 6,000	860	188	293	240	710	4,320	3
6,000 UNDER 8,000	706	234	263	353	652	4,942	14
8,000 UNDER 10,000	677	265	277	324	690	6,082	30
10,000 UNDER 12,000	636	312	287	404	803	6,985	45
12,000 UNDER 14,000	617	305	293	530	807	8,046	74
14,000 UNDER 16,000	474	255	228	433	575	7,102	82
16,000 UNDER 18,000	428	262	181	395	607	7,266	94
18,000 UNDER 20,000	396	232	170	377	470	7,512	124
20,000 UNDER 22,000	343	214	137	336	450	7,189	131
22,000 UNDER 24,000	344	232	141	339	409	7,898	152
24,000 UNDER 26,000	302	223	111	299	339	7,557	158
26,000 UNDER 28,000	323	242	96	317	435	8,717	191
28,000 UNDER 30,000	264	207	88	264	367	7,658	180
30,000 UNDER 32,000	249	196	76	244	355	7,720	190
32,000 UNDER 34,000	212	187	55	210	286	6,992	175
34,000 UNDER 36,000	205	177	44	205	266	7,171	193
36,000 UNDER 38,000	178	166	28	177	243	6,583	175
38,000 UNDER 40,000	163	141	26	162	202	6,352	184
40,000 UNDER 45,000	296	277	44	287	391	12,479	371
45,000 UNDER 50,000	191	182	18	188	274	9,052	301
50,000 UNDER 75,000	333	311	21	329	426	19,859	838
75,000 UNDER 100,000	69	64	*	68	79	5,732	338
100,000 AND OVER	65	54	*	65	76	11,419	979
TOTALS	9,864	5,242	3,432	6,577	10,585	$185,001	$5,023

ADJUSTED GROSS INCOME CLASS	SAN BERNARDINO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,096	1,318	316	59	1,761	-$40,558	$59
$1 UNDER $2,000	27,564	5,416	17,434	333	7,992	14,901	4
2,000 UNDER 4,000	18,791	3,119	5,847	312	6,606	56,887	4
4,000 UNDER 6,000	21,158	4,477	7,513	6,044	9,256	105,940	68
6,000 UNDER 8,000	20,826	5,848	8,032	11,575	11,185	145,666	465
8,000 UNDER 10,000	18,965	6,661	8,021	9,374	11,980	170,427	869
10,000 UNDER 12,000	17,687	7,205	7,747	12,343	12,857	194,223	1,344
12,000 UNDER 14,000	17,114	7,493	7,557	14,315	13,658	222,368	2,060
14,000 UNDER 16,000	15,656	7,511	6,744	13,759	13,607	234,524	2,642
16,000 UNDER 18,000	14,173	7,346	5,966	12,946	13,239	240,692	3,193
18,000 UNDER 20,000	13,318	7,557	5,272	12,469	13,167	252,822	3,802
20,000 UNDER 22,000	12,392	7,534	4,643	11,780	12,911	260,209	4,343
22,000 UNDER 24,000	11,802	7,704	4,172	11,386	13,331	271,352	4,918
24,000 UNDER 26,000	11,888	8,085	3,679	11,552	13,835	297,169	5,863
26,000 UNDER 28,000	11,774	8,507	3,313	11,508	14,474	317,868	6,612
28,000 UNDER 30,000	10,919	8,399	2,743	10,712	14,135	316,378	6,841
30,000 UNDER 32,000	9,983	7,979	2,253	9,827	13,214	309,204	7,034
32,000 UNDER 34,000	9,007	7,631	1,834	8,898	12,376	297,012	6,974
34,000 UNDER 36,000	8,109	7,079	1,446	8,022	11,350	283,727	6,972
36,000 UNDER 38,000	7,424	6,648	1,206	7,334	10,342	274,523	6,964
38,000 UNDER 40,000	6,629	6,016	979	6,563	9,050	258,341	6,938
40,000 UNDER 45,000	12,972	12,018	1,677	12,877	18,196	549,927	15,899
45,000 UNDER 50,000	9,216	8,685	883	9,155	12,576	436,458	14,035
50,000 UNDER 75,000	15,308	14,614	1,040	15,226	20,372	887,661	35,077
75,000 UNDER 100,000	2,147	1,990	83	2,131	2,656	181,841	9,626
100,000 AND OVER	1,746	1,601	36	1,732	2,305	292,017	21,981
TOTALS	328,664	178,441	110,438	232,232	296,429	$6,831,579	$174,587

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	SAN DIEGO							SAN FRANCISCO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	4,947	2,443	1,187	158	3,540	-$118,412	$443	2,406	718	829	85	1,093	-$41,452	$120
$1 UNDER $2,000	58,944	10,263	38,032	752	15,398	33,552	17	35,169	4,209	27,238	317	6,255	14,416	8
2,000 UNDER 4,000	63,736	5,562	16,409	662	12,716	132,621	95	18,814	1,675	9,360	281	3,465	56,876	14
4,000 UNDER 6,000	49,330	7,942	20,278	15,933	17,423	247,407	181	21,308	2,206	11,141	7,785	4,876	106,849	90
6,000 UNDER 8,000	49,749	10,605	23,004	31,774	21,863	348,205	1,305	21,374	2,888	11,756	15,828	5,988	149,312	668
8,000 UNDER 10,000	47,654	12,868	23,887	27,988	25,193	428,430	2,652	20,388	3,376	11,919	14,627	6,965	183,336	1,405
10,000 UNDER 12,000	45,310	14,547	23,704	34,539	26,563	497,799	4,221	20,004	3,877	11,894	17,302	7,737	220,004	2,388
12,000 UNDER 14,000	42,337	14,702	22,624	36,880	26,893	549,826	6,070	20,712	4,078	13,161	19,627	8,855	269,507	3,907
14,000 UNDER 16,000	38,218	14,642	20,419	34,463	25,813	572,473	7,679	20,452	4,117	13,241	19,762	8,907	306,587	5,547
16,000 UNDER 18,000	34,010	14,622	17,511	31,216	23,841	577,598	9,016	19,299	4,183	12,568	18,803	8,734	327,889	7,046
18,000 UNDER 20,000	30,566	14,636	14,891	28,455	22,460	580,263	10,084	17,850	4,245	11,529	17,483	8,392	338,872	8,296
20,000 UNDER 22,000	28,604	14,782	13,289	26,989	22,224	600,297	11,565	15,502	4,053	9,839	15,220	7,281	325,078	8,912
22,000 UNDER 24,000	26,696	15,038	11,529	25,519	22,280	613,749	12,706	13,776	3,958	8,373	13,550	6,738	316,637	9,515
24,000 UNDER 26,000	25,134	15,122	10,009	24,285	22,317	628,153	13,908	12,310	3,914	7,262	12,158	6,370	307,539	9,979
26,000 UNDER 28,000	23,855	15,376	8,696	23,139	22,171	643,623	14,993	11,208	3,956	6,319	11,088	6,343	302,349	10,411
28,000 UNDER 30,000	21,841	15,044	7,117	21,310	21,013	633,059	15,307	9,841	3,714	5,354	9,751	5,807	285,130	10,390
30,000 UNDER 32,000	19,460	14,216	5,860	19,077	19,618	602,881	15,170	8,384	3,511	4,274	8,307	5,340	259,636	9,757
32,000 UNDER 34,000	17,879	13,355	4,766	17,555	18,567	589,579	15,155	7,154	3,366	3,439	7,098	5,001	235,866	8,984
34,000 UNDER 36,000	15,988	12,930	3,707	15,759	16,632	559,255	14,887	6,202	3,149	2,889	6,157	4,504	216,923	8,480
36,000 UNDER 38,000	14,439	11,996	3,018	14,249	15,620	534,044	14,831	5,430	2,939	2,406	5,395	3,901	200,744	8,035
38,000 UNDER 40,000	13,059	11,117	2,485	12,895	14,553	509,082	14,595	4,800	2,752	1,983	4,771	3,519	187,111	7,672
40,000 UNDER 45,000	27,118	23,903	4,283	26,830	30,523	1,149,043	34,695	9,404	5,852	3,405	9,344	7,343	398,301	16,695
45,000 UNDER 50,000	19,909	17,952	2,410	19,733	22,470	942,833	31,221	6,857	4,738	2,195	6,810	5,635	324,808	14,077
50,000 UNDER 75,000	38,615	35,117	3,104	38,272	43,322	2,277,024	92,360	15,104	11,021	3,772	14,992	11,883	896,896	44,938
75,000 UNDER 100,000	8,244	7,350	444	8,161	9,350	702,821	37,055	4,092	2,936	760	4,062	2,958	349,414	21,279
100,000 AND OVER	8,314	7,208	316	8,240	9,658	1,724,637	143,368	5,526	4,005	728	5,490	4,444	1,389,561	126,365
TOTALS	753,956	353,838	302,979	544,833	532,021	$16,559,842	$523,579	353,366	99,436	197,634	266,093	158,334	$7,928,189	$344,978

ADJUSTED GROSS INCOME CLASS	SAN JOAQUIN							SAN LUIS OBISPO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,238	816	172	52	1,104	-$31,747	$93	676	380	118	36	449	-$11,234	$52
$1 UNDER $2,000	17,897	4,065	13,406	160	6,355	7,117	2	4,950	869	3,373	56	757	3,044	3
2,000 UNDER 4,000	9,227	1,661	3,378	145	4,234	27,881	2	4,242	554	1,791	51	846	12,856	*
4,000 UNDER 6,000	9,482	2,150	3,630	2,639	4,862	47,290	33	4,644	891	2,100	1,538	1,387	23,305	35
6,000 UNDER 8,000	8,892	2,608	3,640	5,009	5,209	62,101	205	4,471	1,094	2,170	2,817	1,493	31,244	117
8,000 UNDER 10,000	8,118	2,834	3,444	4,168	5,270	72,898	398	4,022	1,248	1,980	2,379	1,439	36,079	223
10,000 UNDER 12,000	7,372	3,079	3,261	5,389	5,125	80,976	601	3,865	1,498	1,916	2,929	1,828	42,405	341
12,000 UNDER 14,000	6,943	3,040	3,145	6,093	5,253	90,151	894	3,538	1,562	1,760	3,037	1,873	45,943	472
14,000 UNDER 16,000	6,681	3,059	3,020	6,164	5,464	100,145	1,249	3,209	1,561	1,570	2,871	1,976	48,074	583
16,000 UNDER 18,000	5,953	3,053	2,653	5,626	5,143	101,075	1,472	2,847	1,592	1,370	2,625	1,833	48,327	674
18,000 UNDER 20,000	5,578	3,103	2,376	5,293	5,075	105,900	1,743	2,645	1,510	1,192	2,490	1,817	50,246	816
20,000 UNDER 22,000	5,297	3,224	2,114	5,106	5,092	111,181	2,039	2,394	1,474	1,017	2,264	1,776	50,247	887
22,000 UNDER 24,000	5,042	3,367	1,827	4,894	5,172	115,929	2,262	2,407	1,586	959	2,313	1,998	55,333	1,071
24,000 UNDER 26,000	4,800	3,321	1,600	4,684	5,147	119,874	2,536	2,197	1,531	787	2,139	1,808	54,939	1,148
26,000 UNDER 28,000	4,484	3,289	1,346	4,398	4,872	121,011	2,744	2,107	1,503	698	2,064	1,775	56,852	1,258
28,000 UNDER 30,000	4,089	3,186	1,093	4,019	4,906	118,589	2,788	1,835	1,421	561	1,807	1,836	53,233	1,226
30,000 UNDER 32,000	3,886	3,172	906	3,834	4,706	120,441	2,961	1,673	1,329	491	1,640	1,678	51,837	1,256
32,000 UNDER 34,000	3,367	2,866	699	3,335	4,064	110,979	2,860	1,574	1,289	420	1,551	1,627	51,890	1,314
34,000 UNDER 36,000	2,907	2,550	548	2,868	3,643	101,699	2,704	1,323	1,129	327	1,300	1,360	46,340	1,203
36,000 UNDER 38,000	2,617	2,339	459	2,596	3,286	96,790	2,726	1,241	1,096	262	1,226	1,313	45,884	1,242
38,000 UNDER 40,000	2,309	2,095	350	2,280	2,761	89,961	2,615	1,035	901	219	1,022	1,108	40,385	1,160
40,000 UNDER 45,000	4,573	4,230	562	4,534	5,628	193,610	6,085	2,146	1,868	380	2,111	2,247	90,847	2,830
45,000 UNDER 50,000	3,158	2,969	266	3,133	3,870	149,519	5,179	1,521	1,367	221	1,509	1,670	72,020	2,437
50,000 UNDER 75,000	5,284	4,896	339	5,242	6,177	308,907	13,455	3,010	2,698	427	2,979	3,310	178,670	7,826
75,000 UNDER 100,000	986	888	30	980	1,064	83,597	4,810	665	590	69	662	709	56,329	3,198
100,000 AND OVER	980	869	34	973	1,098	171,715	14,521	508	450	19	502	556	86,931	6,587
TOTALS	141,160	72,729	54,298	93,614	114,580	$2,677,589	$76,977	64,745	32,991	26,197	45,916	40,469	$1,322,026	$37,959

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1983 Taxable Year

SAN MATEO

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,526	733	287	60	1,156	-$46,564	$142
$1 UNDER $2,000	11,731	985	5,407	217	1,373	9,239	1
2,000 UNDER 4,000	12,338	897	3,163	176	1,840	37,261	8
4,000 UNDER 6,000	13,633	1,420	4,166	4,982	2,999	68,295	56
6,000 UNDER 8,000	13,045	1,899	4,693	9,505	3,826	91,132	394
8,000 UNDER 10,000	12,476	2,329	4,926	8,634	4,436	112,100	828
10,000 UNDER 12,000	12,417	2,808	5,527	10,244	5,230	136,653	1,406
12,000 UNDER 14,000	12,814	2,935	6,071	11,600	6,105	166,652	2,259
14,000 UNDER 16,000	12,895	3,097	6,446	12,047	6,321	193,323	3,220
16,000 UNDER 18,000	12,344	3,336	6,428	11,722	6,344	209,744	4,067
18,000 UNDER 20,000	11,922	3,472	6,225	11,420	6,326	226,251	5,002
20,000 UNDER 22,000	10,953	3,671	5,597	10,553	6,305	229,840	5,577
22,000 UNDER 24,000	10,228	3,948	4,963	9,892	6,573	235,111	6,045
24,000 UNDER 26,000	9,581	4,068	4,469	9,309	6,379	239,401	6,639
26,000 UNDER 28,000	9,114	4,241	3,969	8,900	6,418	245,933	7,193
28,000 UNDER 30,000	8,614	4,584	3,453	8,470	6,681	249,779	7,431
30,000 UNDER 32,000	7,910	4,481	2,943	7,781	6,656	245,086	7,517
32,000 UNDER 34,000	7,320	4,735	2,548	7,216	6,703	241,520	7,396
34,000 UNDER 36,000	6,675	4,612	2,075	6,585	6,255	233,534	7,253
36,000 UNDER 38,000	6,208	4,569	1,756	6,132	6,142	229,620	7,187
38,000 UNDER 40,000	5,788	4,463	1,545	5,714	5,787	225,681	7,241
40,000 UNDER 45,000	12,692	10,351	2,864	12,575	13,423	538,218	18,004
45,000 UNDER 50,000	10,341	8,915	1,904	10,256	10,996	490,097	17,512
50,000 UNDER 75,000	23,646	21,254	2,713	23,488	25,316	1,404,895	59,312
75,000 UNDER 100,000	5,895	5,257	368	5,843	6,207	502,466	27,077
100,000 AND OVER	6,342	5,598	200	6,302	7,148	1,414,997	121,082
TOTALS	268,448	118,658	94,706	219,623	172,945	$7,930,264	$329,849

SANTA BARBARA

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,004	472	216	34	674	-$31,439	$99
$1 UNDER $2,000	8,473	1,000	5,311	108	1,307	5,697	9
2,000 UNDER 4,000	7,759	750	3,081	130	1,781	23,448	9
4,000 UNDER 6,000	8,506	1,101	3,761	2,865	2,609	42,629	34
6,000 UNDER 8,000	8,115	1,571	3,983	5,467	3,367	56,737	223
8,000 UNDER 10,000	7,749	1,912	4,127	4,822	4,140	69,662	470
10,000 UNDER 12,000	7,480	2,285	3,989	5,791	4,555	82,234	737
12,000 UNDER 14,000	7,093	2,227	4,020	6,336	4,433	92,250	1,108
14,000 UNDER 16,000	6,490	2,268	3,631	6,009	4,124	97,318	1,424
16,000 UNDER 18,000	5,852	2,368	3,245	5,497	4,041	99,392	1,673
18,000 UNDER 20,000	5,188	2,365	2,720	4,948	3,763	98,476	1,849
20,000 UNDER 22,000	4,668	2,337	2,324	4,486	3,719	97,850	2,029
22,000 UNDER 24,000	4,417	2,432	2,098	4,265	3,560	101,545	2,218
24,000 UNDER 26,000	4,256	2,393	1,944	4,149	3,353	106,333	2,588
26,000 UNDER 28,000	3,924	2,438	1,680	3,841	3,505	105,970	2,664
28,000 UNDER 30,000	3,639	2,409	1,446	3,575	3,418	105,458	2,771
30,000 UNDER 32,000	3,425	2,470	1,196	3,353	3,372	106,091	2,805
32,000 UNDER 34,000	3,018	2,260	888	2,975	3,079	99,555	2,742
34,000 UNDER 36,000	2,844	2,243	795	2,810	3,009	99,514	2,832
36,000 UNDER 38,000	2,567	2,084	673	2,531	2,696	94,924	2,751
38,000 UNDER 40,000	2,285	1,932	536	2,258	2,409	89,056	2,668
40,000 UNDER 45,000	4,757	4,094	953	4,706	5,030	201,681	6,409
45,000 UNDER 50,000	3,688	3,247	577	3,659	3,915	174,686	6,082
50,000 UNDER 75,000	7,554	6,742	748	7,491	8,095	447,518	19,022
75,000 UNDER 100,000	1,831	1,589	126	1,816	1,977	155,645	8,479
100,000 AND OVER	2,163	1,782	103	2,151	2,165	464,229	39,810
TOTALS	128,745	58,771	54,171	96,073	88,096	$3,086,459	$113,505

SANTA CLARA

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,621	1,331	542	74	2,096	-$70,381	$361
$1 UNDER $2,000	32,900	4,422	17,616	529	8,542	23,029	39
2,000 UNDER 4,000	30,022	2,404	8,767	441	6,568	90,607	13
4,000 UNDER 6,000	31,611	3,417	10,751	11,125	8,936	157,991	167
6,000 UNDER 8,000	29,768	4,508	11,593	21,338	10,875	207,911	882
8,000 UNDER 10,000	27,368	5,084	12,170	18,563	12,369	246,081	1,799
10,000 UNDER 12,000	27,089	5,883	13,287	22,133	13,667	297,927	3,032
12,000 UNDER 14,000	27,174	6,235	14,141	24,683	14,951	353,316	4,692
14,000 UNDER 16,000	27,215	6,801	14,957	25,497	16,474	408,167	6,609
16,000 UNDER 18,000	26,161	7,099	14,454	24,794	16,921	444,525	8,376
18,000 UNDER 20,000	24,662	7,323	13,781	23,646	16,469	468,241	10,056
20,000 UNDER 22,000	22,797	7,715	12,381	21,966	16,132	478,490	11,259
22,000 UNDER 24,000	21,041	8,047	10,994	20,445	15,821	483,725	12,250
24,000 UNDER 26,000	20,273	8,566	10,199	19,783	16,100	506,644	13,802
26,000 UNDER 28,000	19,594	9,162	9,452	19,189	16,390	528,896	15,130
28,000 UNDER 30,000	18,646	9,601	8,464	18,331	16,445	540,540	16,017
30,000 UNDER 32,000	17,503	9,886	7,350	17,251	16,107	542,292	16,545
32,000 UNDER 34,000	16,189	9,969	6,182	15,965	15,834	534,082	16,510
34,000 UNDER 36,000	14,869	9,940	5,132	14,680	15,054	520,178	16,202
36,000 UNDER 38,000	13,812	10,042	4,267	13,661	14,827	510,845	15,888
38,000 UNDER 40,000	12,817	9,654	3,616	12,687	13,761	499,799	15,866
40,000 UNDER 45,000	28,260	22,755	6,693	28,017	32,613	1,198,621	39,369
45,000 UNDER 50,000	23,098	19,989	4,249	22,935	28,068	1,095,146	38,029
50,000 UNDER 75,000	56,217	51,250	6,097	55,869	70,476	3,345,891	139,344
75,000 UNDER 100,000	12,586	11,538	678	12,506	16,359	1,068,915	56,581
100,000 AND OVER	9,619	8,647	332	9,569	13,385	1,920,152	162,708
TOTALS	593,912	261,268	228,145	475,677	445,240	$16,401,630	$621,526

SANTA CRUZ

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	583	273	145	15	425	- $11,019	$43
$1 UNDER $2,000	6,100	759	4,309	61	1,002	3,618	1
2,000 UNDER 4,000	5,323	630	2,422	82	1,632	16,204	+
4,000 UNDER 6,000	6,035	944	2,992	1,868	2,505	30,191	23
6,000 UNDER 8,000	5,853	1,208	3,057	3,787	2,825	40,911	154
8,000 UNDER 10,000	5,352	1,461	2,877	3,179	3,052	48,172	301
10,000 UNDER 12,000	5,150	1,544	2,794	3,972	3,453	56,606	496
12,000 UNDER 14,000	4,627	1,548	2,545	4,036	3,229	60,032	686
14,000 UNDER 16,000	4,199	1,575	2,285	3,852	3,154	62,968	869
16,000 UNDER 18,000	3,735	1,588	2,013	3,494	3,056	63,445	1,041
18,000 UNDER 20,000	3,442	1,607	1,787	3,259	2,876	65,336	1,182
20,000 UNDER 22,000	3,168	1,658	1,547	3,021	2,711	66,490	1,307
22,000 UNDER 24,000	2,865	1,528	1,352	2,745	2,460	65,852	1,437
24,000 UNDER 26,000	2,715	1,602	1,163	2,622	2,469	67,872	1,569
26,000 UNDER 28,000	2,493	1,577	975	2,415	2,380	67,287	1,608
28,000 UNDER 30,000	2,374	1,582	854	2,324	2,336	68,759	1,741
30,000 UNDER 32,000	2,017	1,433	638	1,978	1,895	62,492	1,661
32,000 UNDER 34,000	1,825	1,360	562	1,791	1,772	60,209	1,641
34,000 UNDER 36,000	1,709	1,344	452	1,686	1,798	59,786	1,665
36,000 UNDER 38,000	1,456	1,170	362	1,430	1,580	53,820	1,542
38,000 UNDER 40,000	1,361	1,140	299	1,346	1,383	53,024	1,569
40,000 UNDER 45,000	2,791	2,374	484	2,759	3,070	118,255	3,672
45,000 UNDER 50,000	2,089	1,842	314	2,069	2,210	98,930	3,378
50,000 UNDER 75,000	4,251	3,794	406	4,204	4,612	251,528	10,399
75,000 UNDER 100,000	974	850	60	965	1,099	82,784	4,515
100,000 AND OVER	844	734	26	841	910	160,484	13,932
TOTALS	83,331	37,125	36,720	59,801	59,894	$1,774,036	$56,432

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	SHASTA							SIERRA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	385	251	45	11	264	-$5,749	$15	15	*	3	-	8	-$79	+
$1 UNDER $2,000	5,007	1,182	3,554	44	1,217	2,219	+	106	27	67	*	22	52	+
2,000 UNDER 4,000	2,822	641	1,016	47	907	8,572	+	82	20	27	3	21	249	+
4,000 UNDER 6,000	3,193	887	1,256	849	1,275	16,035	10	80	27	26	24	31	408	+
6,000 UNDER 8,000	3,104	1,158	1,245	1,590	1,369	21,745	64	77	26	23	45	24	540	$2
8,000 UNDER 10,000	2,766	1,227	1,128	1,265	1,443	24,825	119	61	25	20	34	21	547	3
10,000 UNDER 12,000	2,579	1,330	1,067	1,832	1,562	28,345	175	71	37	25	51	42	783	5
12,000 UNDER 14,000	2,391	1,297	974	2,043	1,700	31,052	256	65	31	22	60	34	848	10
14,000 UNDER 16,000	2,182	1,345	812	1,948	1,586	32,699	332	55	28	18	47	33	922	10
16,000 UNDER 18,000	1,988	1,335	753	1,821	1,651	33,751	398	64	41	20	60	43	1,081	15
18,000 UNDER 20,000	1,847	1,288	626	1,719	1,570	35,063	485	49	29	20	48	34	926	17
20,000 UNDER 22,000	1,704	1,234	561	1,609	1,595	35,761	576	44	30	17	42	38	924	15
22,000 UNDER 24,000	1,706	1,305	515	1,650	1,679	39,227	676	60	49	23	59	41	1,382	27
24,000 UNDER 26,000	1,545	1,196	421	1,493	1,672	38,640	735	46	41	15	44	59	1,147	19
26,000 UNDER 28,000	1,504	1,222	334	1,468	1,751	40,600	822	35	28	10	34	27	949	21
28,000 UNDER 30,000	1,332	1,120	245	1,304	1,523	38,622	825	38	33	8	37	43	1,102	25
30,000 UNDER 32,000	1,223	1,073	231	1,203	1,473	37,903	872	29	27	6	29	38	899	23
32,000 UNDER 34,000	1,039	951	131	1,020	1,257	34,246	801	24	22	7	24	32	792	20
34,000 UNDER 36,000	900	832	136	889	1,131	31,461	797	23	20	4	23	22	803	23
36,000 UNDER 38,000	818	760	108	809	984	30,247	812	17	16	4	17	17	629	18
38,000 UNDER 40,000	684	641	65	671	760	26,655	756	14	14	4	14	14	544	16
40,000 UNDER 45,000	1,252	1,183	120	1,246	1,527	52,973	1,611	29	27	5	29	44	1,228	40
45,000 UNDER 50,000	808	743	60	800	966	38,302	1,375	20	16	*	20	24	940	42
50,000 UNDER 75,000	1,279	1,201	76	1,271	1,530	74,550	3,208	*	20	*	20	18	1,168	50
75,000 UNDER 100,000	241	224	5	241	281	20,435	1,169	-	-	-	-	-	-	-
100,000 AND OVER	268	245	9	268	369	42,277	3,346	*	*	-	*	6	431	17
TOTALS	44,567	25,871	15,493	29,111	33,042	$810,456	$20,235	1,126	643	378	768	734	$19,115	$418

ADJUSTED GROSS INCOME CLASS	SISKIYOU							SOLANO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	280	205	23	9	232	-$5,832	$4	373	222	74	8	273	-$6,293	$20
$1 UNDER $2,000	1,447	343	966	20	438	713	2	6,500	828	3,981	84	1,534	3,641	9
2,000 UNDER 4,000	1,014	246	307	21	357	3,052	+	4,632	552	1,409	70	1,429	14,021	+
4,000 UNDER 6,000	1,160	355	356	299	547	5,791	3	4,829	771	1,636	1,544	1,861	24,226	17
6,000 UNDER 8,000	1,079	439	324	515	543	7,503	21	4,928	1,082	1,919	3,016	2,246	34,537	122
8,000 UNDER 10,000	1,000	505	321	377	644	8,965	34	4,677	1,304	1,[illegible]74	2,633	2,480	42,030	247
10,000 UNDER 12,000	985	551	278	669	643	10,818	61	4,598	1,608	2,018	3,431	2,853	50,578	398
12,000 UNDER 14,000	848	517	234	738	632	10,993	98	4,393	1,651	2,059	3,771	3,110	57,118	579
14,000 UNDER 16,000	743	496	218	681	606	11,114	116	3,919	1,603	1,750	3,499	2,894	58,784	738
16,000 UNDER 18,000	662	475	161	624	545	11,243	130	3,833	1,763	1,666	3,495	3,059	65,159	943
18,000 UNDER 20,000	633	464	119	606	545	12,019	168	3,706	1,805	1,559	3,415	3,161	70,340	1,160
20,000 UNDER 22,000	632	476	142	609	656	13,259	214	3,366	1,806	1,362	3,160	2,957	70,687	1,299
22,000 UNDER 24,000	573	451	124	556	589	13,177	237	3,272	1,927	1,221	3,141	3,039	75,221	1,491
24,000 UNDER 26,000	530	442	111	515	569	13,228	253	3,362	2,146	1,213	3,251	3,452	84,099	1,801
26,000 UNDER 28,000	476	395	84	466	552	12,849	275	3,288	2,188	1,090	3,201	3,504	88,755	2,017
28,000 UNDER 30,000	384	324	45	372	425	11,109	246	3,251	2,355	903	3,170	3,777	94,263	2,184
30,000 UNDER 32,000	357	320	47	352	406	11,044	255	3,313	2,503	879	3,246	4,020	102,653	2,517
32,000 UNDER 34,000	289	253	50	286	351	9,530	238	2,995	2,425	714	2,947	3,782	98,809	2,464
34,000 UNDER 36,000	214	194	25	212	220	7,479	201	2,820	2,386	588	2,776	3,729	98,637	2,516
36,000 UNDER 38,000	212	191	26	208	254	7,839	227	2,626	2,264	478	2,594	3,523	97,111	2,645
38,000 UNDER 40,000	176	155	25	175	225	6,851	216	2,393	2,117	384	2,371	3,146	93,295	2,569
40,000 UNDER 45,000	310	287	31	309	362	13,104	428	4,845	4,440	646	4,801	6,771	205,438	6,093
45,000 UNDER 50,000	223	202	16	223	241	10,556	409	3,579	3,404	352	3,557	5,046	169,505	5,486
50,000 UNDER 75,000	347	318	18	347	380	20,056	910	5,713	5,488	373	5,663	7,852	330,470	13,032
75,000 UNDER 100,000	76	70	*	76	67	6,463	430	607	549	21	604	681	51,066	2,857
100,000 AND OVER	57	52	*	57	37	12,885	1,352	378	338	6	377	348	74,581	6,461
TOTALS	14,707	8,726	4,057	9,322	11,066	$245,808	$6,526	92,196	49,525	30,275	69,825	80,529	$2,148,731	$59,665

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	SONOMA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,005	505	204	35	683	-$19,066	$61
$1 UNDER $2,000	9,174	1,452	5,960	112	1,605	5,277	3
2,000 UNDER 4,000	7,256	852	2,686	100	1,544	22,058	3
4,000 UNDER 6,000	8,294	1,283	3,416	2,688	2,395	41,534	32
6,000 UNDER 8,000	8,082	1,698	3,679	5,252	2,885	56,483	216
8,000 UNDER 10,000	7,440	2,017	3,444	4,494	3,039	66,900	433
10,000 UNDER 12,000	7,237	2,223	3,453	5,692	3,370	79,534	703
12,000 UNDER 14,000	6,884	2,403	3,439	6,051	3,476	89,405	1,014
14,000 UNDER 16,000	6,235	2,404	3,089	5,714	3,585	93,405	1,286
16,000 UNDER 18,000	5,894	2,439	2,897	5,508	3,637	100,069	1,620
18,000 UNDER 20,000	5,489	2,604	2,676	5,170	3,602	104,265	1,871
20,000 UNDER 22,000	4,971	2,629	2,259	4,744	3,627	104,303	2,046
22,000 UNDER 24,000	4,763	2,809	1,972	4,581	3,640	109,494	2,298
24,000 UNDER 26,000	4,434	2,761	1,724	4,300	3,711	110,835	2,471
26,000 UNDER 28,000	4,439	2,939	1,633	4,313	3,904	119,755	2,845
28,000 UNDER 30,000	4,162	2,859	1,307	4,065	4,065	120,595	3,014
30,000 UNDER 32,000	3,677	2,751	1,107	3,595	3,714	113,851	2,878
32,000 UNDER 34,000	3,412	2,725	851	3,343	3,697	112,544	2,926
34,000 UNDER 36,000	3,078	2,554	746	3,038	3,329	107,691	2,909
36,000 UNDER 38,000	2,812	2,376	611	2,783	3,093	103,964	2,921
38,000 UNDER 40,000	2,526	2,215	515	2,500	2,980	98,457	2,875
40,000 UNDER 45,000	5,127	4,554	835	5,082	6,014	217,291	6,861
45,000 UNDER 50,000	3,807	3,448	482	3,773	4,415	180,388	6,218
50,000 UNDER 75,000	7,054	6,502	578	6,997	8,193	415,239	17,509
75,000 UNDER 100,000	1,357	1,223	60	1,345	1,553	115,249	6,431
100,000 AND OVER	1,121	987	31	1,116	1,329	211,256	17,244
TOTALS	129,730	63,212	49,634	96,391	87,085	$2,880,778	$88,680

ADJUSTED GROSS INCOME CLASS	STANISLAUS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,251	878	150	46	1,160	-$29,874	$82
$1 UNDER $2,000	11,408	2,515	7,594	133	4,032	6,304	1
2,000 UNDER 4,000	7,770	1,599	2,765	128	3,700	23,408	1
4,000 UNDER 6,000	7,936	2,014	2,993	2,086	4,495	39,612	30
6,000 UNDER 8,000	7,020	2,249	2,813	3,733	4,626	48,986	155
8,000 UNDER 10,000	6,544	2,570	2,786	3,153	4,625	58,867	301
10,000 UNDER 12,000	5,992	2,703	2,704	4,269	4,931	65,888	456
12,000 UNDER 14,000	5,889	2,740	2,739	5,108	5,146	76,470	728
14,000 UNDER 16,000	5,241	2,705	2,443	4,773	5,000	78,428	903
16,000 UNDER 18,000	4,574	2,650	2,024	4,307	4,365	77,803	1,073
18,000 UNDER 20,000	4,333	2,683	1,797	4,120	4,323	82,317	1,262
20,000 UNDER 22,000	4,040	2,722	1,525	3,861	4,292	84,732	1,440
22,000 UNDER 24,000	3,896	2,767	1,382	3,778	4,339	89,557	1,668
24,000 UNDER 26,000	3,680	2,666	1,099	3,593	4,149	91,957	1,855
26,000 UNDER 28,000	3,417	2,643	931	3,341	4,082	92,237	1,975
28,000 UNDER 30,000	3,074	2,521	671	3,026	3,854	89,075	1,971
30,000 UNDER 32,000	2,688	2,273	548	2,651	3,275	83,203	1,958
32,000 UNDER 34,000	2,287	2,022	389	2,264	2,896	75,379	1,867
34,000 UNDER 36,000	1,922	1,705	274	1,904	2,444	67,223	1,734
36,000 UNDER 38,000	1,638	1,498	209	1,620	2,043	60,548	1,636
38,000 UNDER 40,000	1,592	1,470	202	1,576	1,964	62,047	1,757
40,000 UNDER 45,000	2,907	2,710	277	2,886	3,525	123,096	3,815
45,000 UNDER 50,000	1,867	1,775	141	1,858	2,250	88,249	3,062
50,000 UNDER 75,000	3,220	2,984	151	3,197	3,724	188,719	8,312
75,000 UNDER 100,000	640	574	26	635	773	54,383	3,202
100,000 AND OVER	733	673	15	730	877	149,162	12,791
TOTALS	105,559	56,309	38,648	68,776	90,890	$1,927,776	$54,035

ADJUSTED GROSS INCOME CLASS	SUTTER						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	383	279	26	4	390	-$13,066	$11
$1 UNDER $2,000	1,887	427	1,286	20	582	1,012	+
2,000 UNDER 4,000	1,445	351	571	17	677	4,347	+
4,000 UNDER 6,000	1,515	511	627	340	980	7,532	4
6,000 UNDER 8,000	1,464	614	647	698	1,030	10,212	30
8,000 UNDER 10,000	1,380	637	634	599	1,147	12,419	58
10,000 UNDER 12,000	1,238	593	597	835	1,098	13,620	88
12,000 UNDER 14,000	1,086	566	489	889	986	14,087	130
14,000 UNDER 16,000	964	543	425	866	822	14,476	158
16,000 UNDER 18,000	895	515	364	817	823	15,185	204
18,000 UNDER 20,000	720	461	259	687	663	13,669	202
20,000 UNDER 22,000	709	485	229	671	703	14,873	244
22,000 UNDER 24,000	568	424	161	552	611	13,058	235
24,000 UNDER 26,000	586	447	156	572	593	14,638	285
26,000 UNDER 28,000	608	487	146	600	688	16,384	336
28,000 UNDER 30,000	518	425	99	507	617	15,016	341
30,000 UNDER 32,000	447	384	78	435	583	13,838	311
32,000 UNDER 34,000	414	362	76	404	444	13,633	342
34,000 UNDER 36,000	352	319	34	343	425	12,306	314
36,000 UNDER 38,000	292	271	28	285	346	10,80[illegible]	284
38,000 UNDER 40,000	274	257	26	270	334	10,681	301
40,000 UNDER 45,000	546	513	37	543	594	23,052	708
45,000 UNDER 50,000	402	386	23	401	496	19,006	663
50,000 UNDER 75,000	724	672	22	722	820	42,149	1,857
75,000 UNDER 100,000	152	136	3	152	168	12,857	819
100,000 AND OVER	152	138	5	152	179	23,181	1,863
TOTALS	19,721	11,203	7,048	12,381	16,799	$348,966	$9,788

ADJUSTED GROSS INCOME CLASS	TEHAMA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT†	TAXABLE			
ZERO AND DEFICIT	193	133	20	8	129	-$8,381	$13
$1 UNDER $2,000	1,438	407	1,018	15	438	668	2
2,000 UNDER 4,000	841	214	274	14	310	2,527	+
4,000 UNDER 6,000	949	270	335	279	406	4,778	6
6,000 UNDER 8,000	981	379	361	486	567	6,864	20
8,000 UNDER 10,000	883	403	309	383	484	7,925	36
10,000 UNDER 12,000	845	453	308	592	529	9,314	58
12,000 UNDER 14,000	782	477	274	676	596	10,134	79
14,000 UNDER 16,000	705	470	209	636	582	10,581	101
16,000 UNDER 18,000	621	429	205	575	531	10,549	134
18,000 UNDER 20,000	565	401	189	538	480	10,766	154
20,000 UNDER 22,000	563	406	163	536	556	11,825	195
22,000 UNDER 24,000	547	426	138	525	557	12,600	223
24,000 UNDER 26,000	506	403	118	491	541	12,653	247
26,000 UNDER 28,000	408	344	96	397	476	11,009	231
28,000 UNDER 30,000	371	335	69	364	472	10,744	231
30,000 UNDER 32,000	326	292	52	320	379	10,118	244
32,000 UNDER 34,000	283	254	49	280	316	9,341	241
34,000 UNDER 36,000	244	224	29	241	300	8,534	226
36,000 UNDER 38,000	216	198	21	214	251	7,976	229
38,000 UNDER 40,000	161	149	17	159	207	6,281	194
40,000 UNDER 45,000	317	297	26	314	353	13,383	435
45,000 UNDER 50,000	208	196	18	207	211	9,833	372
50,000 UNDER 75,000	283	266	17	283	294	16,698	790
75,000 UNDER 100,000	63	58	*	63	73	5,312	321
100,000 AND OVER	39	32	*	39	26	6,441	612
TOTALS	13,338	7,916	4,320	8,635	10,064	$218,465	$5,394

Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	TRINITY						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	63	36	13	*	40	-$556	+
$1 UNDER $2,000	333	100	195	*	105	183	+
2,000 UNDER 4,000	211	61	75	7	75	644	+
4,000 UNDER 6,000	287	103	91	70	108	1,446	$1
6,000 UNDER 8,000	299	141	106	129	150	2,097	5
8,000 UNDER 10,000	279	125	96	127	160	2,502	12
10,000 UNDER 12,000	258	148	80	177	147	2,825	15
12,000 UNDER 14,000	234	154	85	199	143	3,036	23
14,000 UNDER 16,000	202	146	62	184	169	3,025	27
16,000 UNDER 18,000	169	123	46	149	142	2,871	31
18,000 UNDER 20,000	164	131	38	150	155	3,111	38
20,000 UNDER 22,000	184	143	61	177	163	3,853	61
22,000 UNDER 24,000	156	130	48	150	138	3,579	61
24,000 UNDER 26,000	143	115	43	139	157	3,571	66
26,000 UNDER 28,000	133	112	29	131	150	3,574	75
28,000 UNDER 30,000	126	107	27	124	160	3,638	84
30,000 UNDER 32,000	80	72	11	80	89	2,476	54
32,000 UNDER 34,000	93	84	18	91	100	3,070	79
34,000 UNDER 36,000	63	59	7	62	78	2,208	59
36,000 UNDER 38,000	61	54	11	60	60	2,251	65
38,000 UNDER 40,000	50	46	6	50	42	1,947	59
40,000 UNDER 45,000	77	77	6	77	81	3,249	101
45,000 UNDER 50,000	48	47	*	48	50	2,256	77
50,000 UNDER 75,000	81	77	6	80	94	4,604	213
75,000 UNDER 100,000	14	13	-	14	23	1,174	72
100,000 AND OVER	10	9	*	10	9	1,440	105
TOTALS	3,818	2,411	1,166	2,490	2,788	$64,074	$1,383

ADJUSTED GROSS INCOME CLASS	TULARE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	968	667	98	53	944	-$27,484	$76
$1 UNDER $2,000	7,409	1,880	4,849	102	3,208	4,194	2
2,000 UNDER 4,000	6,310	1,708	2,398	105	4,885	19,191	7
4,000 UNDER 6,000	7,307	2,533	3,007	1,573	6,934	36,530	22
6,000 UNDER 8,000	6,709	2,730	2,890	2,924	6,915	46,804	117
8,000 UNDER 10,000	6,043	2,809	2,513	2,448	6,374	54,234	228
10,000 UNDER 12,000	5,461	2,831	2,360	3,488	6,195	59,984	343
12,000 UNDER 14,000	4,959	2,724	2,174	4,174	5,920	64,412	525
14,000 UNDER 16,000	4,379	2,661	1,791	4,011	5,198	65,585	666
16,000 UNDER 18,000	3,791	2,493	1,508	3,560	4,487	64,344	784
18,000 UNDER 20,000	3,444	2,369	1,270	3,284	4,063	65,318	926
20,000 UNDER 22,000	3,127	2,315	1,030	3,004	3,812	65,693	1,022
22,000 UNDER 24,000	2,775	2,128	823	2,670	3,403	63,797	1,094
24,000 UNDER 26,000	2,597	2,078	681	2,532	3,303	64,928	1,225
26,000 UNDER 28,000	2,448	2,010	527	2,401	3,033	66,051	1,358
28,000 UNDER 30,000	2,137	1,881	456	2,096	2,769	61,935	1,305
30,000 UNDER 32,000	1,775	1,576	344	1,735	2,278	54,983	1,241
32,000 UNDER 34,000	1,564	1,406	266	1,544	2,028	51,602	1,257
34,000 UNDER 36,000	1,365	1,263	196	1,355	1,766	47,746	1,217
36,000 UNDER 38,000	1,216	1,110	141	1,207	1,580	44,997	1,238
38,000 UNDER 40,000	984	897	91	975	1,217	38,355	1,103
40,000 UNDER 45,000	2,047	1,930	148	2,030	2,654	86,769	2,680
45,000 UNDER 50,000	1,327	1,242	74	1,318	1,615	62,830	2,221
50,000 UNDER 75,000	2,377	2,222	119	2,364	2,829	139,850	6,286
75,000 UNDER 100,000	590	513	34	588	646	50,281	3,087
100,000 AND OVER	598	535	11	594	628	103,249	8,753
TOTALS	83,707	48,511	29,799	52,135	88,684	$1,456,178	$38,783

ADJUSTED GROSS INCOME CLASS	TUOLUMNE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	142	89	20	3	78	-$1,962	$11
$1 UNDER $2,000	1,201	262	769	8	325	698	+
2,000 UNDER 4,000	939	186	353	10	265	2,823	+
4,000 UNDER 6,000	988	251	366	248	323	4,948	3
6,000 UNDER 8,000	964	379	355	476	380	6,726	19
8,000 UNDER 10,000	936	450	345	397	467	8,415	37
10,000 UNDER 12,000	969	506	378	678	551	10,656	63
12,000 UNDER 14,000	825	456	304	701	482	10,684	89
14,000 UNDER 16,000	734	450	252	656	522	10,995	112
16,000 UNDER 18,000	672	450	187	605	465	11,413	135
18,000 UNDER 20,000	601	437	168	553	480	11,411	149
20,000 UNDER 22,000	582	439	160	540	494	12,217	184
22,000 UNDER 24,000	555	420	150	530	473	12,726	221
24,000 UNDER 26,000	473	376	102	452	459	11,831	213
26,000 UNDER 28,000	383	306	94	371	371	10,335	207
28,000 UNDER 30,000	397	342	60	393	405	11,495	245
30,000 UNDER 32,000	344	298	56	335	331	10,659	232
32,000 UNDER 34,000	313	275	45	308	333	10,323	276
34,000 UNDER 36,000	278	255	24	273	282	9,716	245
36,000 UNDER 38,000	249	228	40	246	273	9,201	250
38,000 UNDER 40,000	146	134	24	143	146	5,686	166
40,000 UNDER 45,000	344	325	30	342	350	14,564	443
45,000 UNDER 50,000	252	234	25	248	251	11,922	415
50,000 UNDER 75,000	378	341	22	376	316	22,258	977
75,000 UNDER 100,000	85	78	4	84	54	7,121	421
100,000 AND OVER	45	37	4	44	43	6,099	457
TOTALS	13,795	8,004	4,337	9,020	8,919	$242,960	$5,570

ADJUSTED GROSS INCOME CLASS	VENTURA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,151	647	216	38	931	-$21,228	$58
$1 UNDER $2,000	12,727	2,008	6,655	229	2,611	9,158	3
2,000 UNDER 4,000	12,107	1,705	3,561	162	4,531	36,766	3
4,000 UNDER 6,000	13,450	2,559	4,879	3,938	7,242	67,180	44
6,000 UNDER 8,000	12,615	3,007	5,256	7,751	8,019	87,996	313
8,000 UNDER 10,000	11,561	3,476	5,292	6,472	8,511	103,832	608
10,000 UNDER 12,000	11,056	3,762	5,254	7,964	8,739	121,509	992
12,000 UNDER 14,000	10,475	3,869	5,215	8,777	9,383	135,989	1,419
14,000 UNDER 16,000	9,766	3,937	4,843	8,683	9,131	146,383	1,875
16,000 UNDER 18,000	9,100	4,005	4,435	8,326	8,435	154,618	2,336
18,000 UNDER 20,000	8,252	4,046	3,923	7,677	7,997	156,633	2,628
20,000 UNDER 22,000	7,712	4,148	3,506	7,254	7,742	161,912	2,983
22,000 UNDER 24,000	7,162	4,196	2,993	6,790	7,505	164,710	3,234
24,000 UNDER 26,000	7,027	4,328	2,775	6,782	7,488	175,591	3,720
26,000 UNDER 28,000	6,731	4,382	2,415	6,525	7,502	181,684	4,100
28,000 UNDER 30,000	6,672	4,725	2,222	6,511	7,910	195,388	4,524
30,000 UNDER 32,000	6,171	4,672	1,786	6,030	7,468	191,251	4,504
32,000 UNDER 34,000	5,910	4,625	1,639	5,803	7,401	194,982	4,830
34,000 UNDER 36,000	5,393	4,388	1,267	5,297	6,886	188,714	4,798
36,000 UNDER 38,000	5,084	4,342	1,104	5,019	6,443	188,037	4,893
38,000 UNDER 40,000	4,689	4,077	886	4,629	6,059	182,800	4,944
40,000 UNDER 45,000	10,250	9,244	1,559	10,183	13,634	434,859	12,533
45,000 UNDER 50,000	8,350	7,725	964	8,276	11,449	395,695	12,546
50,000 UNDER 75,000	17,257	16,278	1,266	17,155	23,749	1,016,789	39,515
75,000 UNDER 100,000	3,166	2,960	116	3,141	4,481	268,715	13,573
100,000 AND OVER	2,300	2,055	88	2,283	3,135	409,501	31,803
TOTALS	216,134	115,166	74,115	161,695	204,382	$5,347,464	$162,779

Table 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	YOLO							YUBA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	339	193	60	6	241	-$16,325	$29	224	162	17	7	164	-$4,482	$16
$1 UNDER $2,000	4,880	664	3,574	56	932	2,785	2	2,376	568	1,693	19	790	1,038	+
2,000 UNDER 4,000	3,597	475	1,713	55	1,016	10,823	+	1,155	319	408	15	597	3,453	+
4,000 UNDER 6,000	3,445	654	1,741	1,060	1,253	17,172	17	1,286	412	459	311	810	6,440	3
6,000 UNDER 8,000	3,099	812	1,600	1,944	1,573	21,621	80	1,255	485	498	611	801	8,747	24
8,000 UNDER 10,000	2,709	896	1,437	1,550	1,671	24,340	146	1,115	540	443	466	887	10,032	43
10,000 UNDER 12,000	2,315	910	1,221	1,709	1,738	25,586	197	1,077	567	393	736	888	11,837	70
12,000 UNDER 14,000	2,352	897	1,218	2,079	1,728	30,622	331	966	574	353	834	910	12,554	97
14,000 UNDER 16,000	2,193	933	1,111	2,041	1,571	32,871	426	802	518	265	721	873	12,032	111
16,000 UNDER 18,000	1,913	890	915	1,807	1,493	32,478	501	732	493	252	671	752	12,412	143
18,000 UNDER 20,000	1,620	869	754	1,553	1,314	30,764	526	629	454	185	600	699	11,929	155
20,000 UNDER 22,000	1,542	868	652	1,480	1,324	32,365	609	593	450	154	568	674	12,465	186
22,000 UNDER 24,000	1,493	884	562	1,430	1,293	34,312	701	510	388	136	492	528	11,726	209
24,000 UNDER 26,000	1,428	946	469	1,372	1,273	35,656	754	463	393	102	451	525	11,567	206
26,000 UNDER 28,000	1,286	895	390	1,248	1,266	34,734	795	390	318	82	383	439	10,527	214
28,000 UNDER 30,000	1,243	931	331	1,212	1,368	36,022	861	379	338	79	372	453	11,000	233
30,000 UNDER 32,000	1,057	821	225	1,031	1,184	32,751	800	316	283	53	310	387	9,781	213
32,000 UNDER 34,000	993	812	191	973	1,082	32,761	837	293	261	48	288	364	9,678	244
34,000 UNDER 36,000	851	708	153	838	908	29,784	811	245	217	30	242	273	8,566	233
36,000 UNDER 38,000	797	674	119	779	910	29,454	851	170	147	17	168	182	6,284	189
38,000 UNDER 40,000	704	626	105	693	850	27,433	791	150	145	21	147	171	5,838	163
40,000 UNDER 45,000	1,464	1,316	143	1,439	1,687	61,976	1,928	299	278	25	297	325	12,650	402
45,000 UNDER 50,000	1,048	969	74	1,037	1,235	49,587	1,718	165	153	*	165	186	7,816	298
50,000 UNDER 75,000	1,989	1,846	98	1,966	2,348	116,948	5,062	261	244	16	261	292	14,975	664
75,000 UNDER 100,000	424	380	6	419	509	36,230	2,079	42	34	*	42	29	3,547	232
100,000 AND OVER	498	388	9	492	518	149,319	6,747	41	33	*	41	17	7,170	646
TOTALS	45,279	21,257	18,871	30,269	32,285	$951,869	$27,599	15,934	8,774	5,740	9,218	13,016	$229,582	$4,994

ADJUSTED GROSS INCOME CLASS	UNALLOCATED *							RESIDENT-OUT-OF-STATE-ADDRESS ○						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	- ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	499	236	138	18	366	-$8,899	$15	768	404	141	33	559	-$26,098	$184
$1 UNDER $2,000	5,305	765	2,665	63	2,212	2,888	1	5,495	1,082	1,540	159	1,734	4,407	16
2,000 UNDER 4,000	3,735	623	1,457	70	2,260	11,286	2	5,882	879	1,610	111	1,669	17,817	+
4,000 UNDER 6,000	4,058	752	1,742	1,070	3,076	20,263	11	5,918	1,063	2,015	1,909	2,024	29,575	23
6,000 UNDER 8,000	4,336	873	1,809	2,609	3,461	30,458	107	5,808	1,283	2,186	3,779	2,471	40,589	158
8,000 UNDER 10,000	3,684	915	1,860	2,009	3,611	33,067	185	5,090	1,462	2,197	3,015	2,656	45,721	285
10,000 UNDER 12,000	3,377	989	1,856	2,306	3,952	37,038	279	4,530	1,437	2,243	3,490	2,730	49,745	433
12,000 UNDER 14,000	2,919	983	1,685	2,486	3,352	37,888	370	3,967	1,334	2,116	3,551	2,518	51,506	596
14,000 UNDER 16,000	2,587	861	1,539	2,325	2,726	38,742	500	3,347	1,216	1,763	3,062	2,144	50,104	716
16,000 UNDER 18,000	2,222	869	1,207	2,005	2,492	37,698	555	3,018	1,195	1,584	2,818	2,117	51,215	859
18,000 UNDER 20,000	1,850	770	1,019	1,728	1,930	35,102	624	2,549	1,088	1,336	2,429	1,769	48,375	927
20,000 UNDER 22,000	1,678	714	911	1,579	1,719	35,208	705	2,283	1,026	1,209	2,169	1,595	47,905	1,035
22,000 UNDER 24,000	1,396	685	717	1,338	1,575	32,067	690	2,003	967	1,040	1,931	1,331	46,034	1,100
24,000 UNDER 26,000	1,334	672	647	1,265	1,552	33,336	749	1,788	897	935	1,732	1,273	44,649	1,163
26,000 UNDER 28,000	1,162	619	536	1,108	1,265	31,350	768	1,705	905	832	1,667	1,281	46,016	1,257
28,000 UNDER 30,000	1,060	612	460	1,012	1,174	30,728	779	1,570	866	742	1,541	1,236	45,550	1,332
30,000 UNDER 32,000	1,043	663	445	1,009	1,260	32,300	830	1,443	837	674	1,424	1,174	44,702	1,348
32,000 UNDER 34,000	891	598	336	857	1,063	29,361	776	1,213	722	565	1,200	1,014	39,993	1,283
34,000 UNDER 36,000	813	558	300	794	920	28,453	793	1,133	739	503	1,124	918	39,648	1,292
36,000 UNDER 38,000	698	487	224	671	785	25,788	735	1,031	687	404	1,018	884	38,138	1,291
38,000 UNDER 40,000	618	473	177	607	748	24,089	682	861	622	313	851	769	33,588	1,120
40,000 UNDER 45,000	1,257	1,023	322	1,223	1,581	53,190	1,531	1,812	1,336	675	1,793	1,624	76,921	2,774
45,000 UNDER 50,000	993	838	198	972	1,221	47,059	1,433	1,404	1,070	444	1,394	1,343	66,626	2,532
50,000 UNDER 75,000	2,085	1,819	272	2,850	2,556	124,415	4,474	3,298	2,659	812	3,277	3,181	197,998	8,918
75,000 UNDER 100,000	551	457	38	545	729	46,651	2,195	1,001	784	172	996	1,017	85,418	4,870
100,000 AND OVER	603	498	42	586	786	139,687	8,104	1,296	928	139	1,285	1,302	370,361	34,257
TOTALS	50,754	19,352	22,602	32,385	48,372	$989,213	$27,893	70,213	27,488	28,190	47,758	42,333	$1,586,503	$69,769

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	NONRESIDENT §						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,132	1,329	97	138	1,743	-$599,574	$440
$1 UNDER $2,000	4,323	1,301	726	265	1,394	3,468	24
2,000 UNDER 4,000	6,104	1,097	1,058	215	1,616	18,768	6
4,000 UNDER 6,000	8,473	1,783	1,842	2,913	2,663	42,623	27
6,000 UNDER 8,000	9,485	2,514	2,425	5,924	3,622	66,356	164
8,000 UNDER 10,000	9,343	3,198	2,587	5,241	4,290	84,097	320
10,000 UNDER 12,000	8,940	3,530	2,596	6,644	4,548	98,165	497
12,000 UNDER 14,000	8,350	3,803	2,475	7,056	4,620	108,476	683
14,000 UNDER 16,000	7,513	3,837	2,248	6,511	4,799	112,684	842
16,000 UNDER 18,000	6,970	3,760	2,107	6,158	4,615	118,342	1,005
18,000 UNDER 20,000	6,265	3,559	1,796	5,613	4,171	118,938	1,166
20,000 UNDER 22,000	5,981	3,540	1,636	5,382	4,106	125,526	1,303
22,000 UNDER 24,000	5,527	3,366	1,488	4,990	4,000	127,079	1,412
24,000 UNDER 26,000	5,236	3,314	1,408	4,731	4,007	130,796	1,553
26,000 UNDER 28,000	4,684	3,125	1,164	4,223	3,680	126,430	1,581
28,000 UNDER 30,000	4,372	2,943	1,077	3,939	3,696	126,700	1,665
30,000 UNDER 32,000	4,092	2,881	911	3,688	3,634	126,796	1,710
32,000 UNDER 34,000	3,670	2,650	761	3,301	3,217	121,024	1,601
34,000 UNDER 36,000	3,429	2,578	704	3,091	3,145	120,005	1,636
36,000 UNDER 38,000	3,043	2,341	578	2,680	2,978	112,514	1,606
38,000 UNDER 40,000	2,754	2,141	467	2,456	2,626	107,372	1,565
40,000 UNDER 45,000	5,956	4,736	952	5,337	5,925	252,601	3,741
45,000 UNDER 50,000	4,773	3,874	637	4,284	4,803	226,392	3,377
50,000 UNDER 75,000	12,887	10,714	1,128	11,657	13,924	777,964	12,846
75,000 UNDER 100,000	5,686	4,856	184	5,131	7,009	490,256	7,541
100,000 AND OVER	12,744	11,108	115	11,434	16,806	4,253,799	41,265
TOTALS	162,732	93,878	33,167	123,002	121,637	$7,397,597	$89,574

ADJUSTED GROSS INCOME CLASS	STATE TOTALS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	70,963	36,764	14,672	2,397	52,592	-$2,576,551	$5,998
$1 UNDER $2,000	793,425	126,305	513,599	9,968	220,709	443,753	358
2,000 UNDER 4,000	585,356	79,103	220,461	8,924	220,297	1,772,270	304
4,000 UNDER 6,000	647,586	112,188	267,315	194,656	309,628	3,241,369	2,378
6,000 UNDER 8,000	633,674	142,033	291,289	377,758	383,038	4,429,753	15,501
8,000 UNDER 10,000	590,241	162,591	291,247	327,887	414,220	5,303,336	30,804
10,000 UNDER 12,000	558,467	176,651	285,370	413,363	419,354	6,138,256	49,971
12,000 UNDER 14,000	540,250	180,946	284,230	470,309	425,492	7,019,771	76,315
14,000 UNDER 16,000	507,433	182,336	267,654	463,520	409,459	7,603,946	103,073
16,000 UNDER 18,000	461,495	181,378	238,181	430,770	378,012	7,837,179	126,022
18,000 UNDER 20,000	421,617	180,976	210,419	398,946	353,903	8,003,414	146,593
20,000 UNDER 22,000	384,751	180,364	183,229	367,913	333,900	8,074,219	164,049
22,000 UNDER 24,000	357,338	182,290	160,841	344,740	320,844	8,214,681	180,747
24,000 UNDER 26,000	339,329	184,554	142,734	329,598	316,105	8,479,501	200,717
26,000 UNDER 28,000	319,956	187,171	124,643	312,391	310,860	8,634,583	216,118
28,000 UNDER 30,000	294,547	185,535	104,655	288,707	298,337	8,536,832	222,403
30,000 UNDER 32,000	267,342	180,074	86,858	262,684	280,084	8,282,269	222,633
32,000 UNDER 34,000	241,172	173,478	71,182	237,381	261,354	7,953,944	218,831
34,000 UNDER 36,000	217,590	164,702	57,577	214,584	240,256	7,611,974	214,959
36,000 UNDER 38,000	196,647	155,211	47,418	194,005	220,959	7,272,260	210,855
38,000 UNDER 40,000	177,691	144,497	38,989	175,602	202,832	6,926,957	206,972
40,000 UNDER 45,000	371,989	314,563	68,755	368,157	432,316	15,768,299	496,317
45,000 UNDER 50,000	284,883	250,373	41,449	282,235	335,436	13,496,877	459,047
50,000 UNDER 75,000	602,191	542,293	58,792	597,070	703,902	35,642,837	1,464,247
75,000 UNDER 100,000	136,153	120,213	8,418	134,628	157,006	11,589,014	604,903
100,000 AND OVER	141,638	121,784	5,856	139,354	166,614	32,371,639	2,336,081
TOTALS	10,143,724	4,648,373	4,085,833	7,347,547	8,167,509	$238,072,382	$7,976,196

Table 8†
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1983 Taxable Year

INCOME CONCEPT CLASS	TOTAL RETURNS	NONTAXABLE RETURNS	TAXABLE RETURNS	UNDER 1%	NUMBER OF RETURNS BY SIZE OF AVERAGE TAX RATE [5]					
					1% UNDER 2%	2% UNDER 3%	3% UNDER 5%	5% UNDER 7%	7% UNDER 9%	9% AND OVER[6]
ADJUSTED GROSS INCOME[1]										
UNDER $ 50,000	9,798,472	3,100,797	6,697,675	1,877,750	1,799,700	1,476,800	1,230,300	276,900	28,200	8,025
$ 50,000 UNDER 100,000	770,030	4,940	765,090	16,560	37,960	97,990	354,080	203,720	48,920	5,860
100,000 UNDER 200,000	104,050	590	103,460	1,570	2,150	2,980	12,520	31,010	41,720	11,510
200,000 AND OVER	31,401	100	31,301	239	256	405	1,374	3,352	9,097	16,578
TOTALS	10,703,953	3,106,427	7,597,526	1,896,119	1,840,066	1,578,175	1,598,274	514,982	127,937	41,973
AGI PLUS TAX PREFERENCE INCOME[2]										
UNDER $ 50,000	9,750,468	3,100,297	6,650,171	1,883,800	1,799,950	1,466,600	1,207,300	267,650	22,400	2,471
$ 50,000 UNDER 100,000	793,576	5,420	788,156	26,520	48,100	111,170	368,050	194,230	38,930	1,156
100,000 UNDER 200,000	118,399	610	117,789	3,230	3,950	5,190	22,890	43,490	35,700	3,339
200,000 AND OVER	41,510	100	41,410	428	716	933	3,667	10,846	18,030	6,790
TOTALS	10,703,953	3,106,427	7,597,526	1,913,978	1,852,716	1,583,893	1,601,907	516,216	115,060	13,756
AGI LESS INVESTMENT EXPENSES[3]										
UNDER $ 50,000	9,831,119	3,102,307	6,728,812	1,866,550	1,800,310	1,481,840	1,258,230	282,220	30,550	9,112
$ 50,000 UNDER 100,000	745,434	3,480	741,954	12,860	32,510	89,630	333,402	214,074	52,374	7,104
100,000 UNDER 200,000	98,204	557	97,647	1,051	1,441	2,061	9,691	26,976	42,958	13,469
200,000 AND OVER	29,196	83	29,113	216	154	224	833	2,361	7,216	18,109
TOTALS	10,703,953	3,106,427	7,597,526	1,880,677	1,834,415	1,573,755	1,602,156	525,631	133,098	47,794
EXPANDED INCOME[4]										
UNDER $ 50,000	9,781,965	3,101,557	6,680,408	1,877,130	1,800,030	1,473,080	1,232,430	271,120	24,100	2,518
$ 50,000 UNDER 100,000	770,148	4,230	765,918	20,460	43,220	102,890	353,541	203,302	41,260	1,245
100,000 UNDER 200,000	112,740	556	112,184	2,251	2,760	4,154	19,578	41,529	38,044	3,868
200,000 AND OVER	39,100	84	39,016	329	348	552	2,622	9,060	18,278	7,827
TOTALS	10,703,953	3,106,427	7,597,526	1,900,170	1,846,358	1,580,676	1,608,171	525,011	121,682	15,458

FOOTNOTES ON FOLLOWING PAGE

Table 8 (continued)†
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1983 Taxable Year

INCOME CONCEPT CLASS	TOTAL RETURNS	TAXABLE RETURNS	TOTAL TAX LIABILITY (000)	NUMBER OF RETURNS BY SIZE OF TAX LIABILITY			
				$1 UNDER $1,000	$1,000 UNDER $2,000	$2,000 UNDER $6,000	$6,000 AND OVER
ADJUSTED GROSS INCOME[1]							
UNDER $ 50,000	9,798,472	6,697,675	$3,753,590	5,438,863	1,076,382	181,836	594
$ 50,000 UNDER 100,000	770,030	765,090	2,208,881	42,520	185,550	503,650	33,370
100,000 UNDER 200,000	104,050	103,460	945,274	1,170	1,640	16,900	83,750
200,000 AND OVER	31,401	31,301	1,446,046	151	53	379	30,718
TOTALS	10,703,953	7,597,526	$8,353,791	5,482,704	1,263,625	702,765	148,432
AGI PLUS TAX PREFERENCE INCOME[2]							
UNDER $ 50,000	9,750,468	6,650,171	$3,677,655	5,422,813	1,057,582	169,586	190
$ 50,000 UNDER 100,000	793,576	788,156	2,152,202	57,220	202,830	504,060	24,046
100,000 UNDER 200,000	118,399	117,789	926,409	2,500	3,050	28,130	84,109
200,000 AND OVER	41,510	41.410	1,597,525	171	163	989	40,087
TOTALS	10,703,953	7,597,526	$8,353,791	5,482,704	1,263,625	702,765	148,432
AGI LESS INVESTMENT EXPENSES[3]							
UNDER $ 50,000	9,831,119	6,728,812	$3,803,209	5,446,953	1,090,382	190,813	664
$ 50,000 UNDER 100,000	745,434	741,954	2,201,826	34,770	172,120	498,597	36,467
100,000 UNDER 200,000	98,204	97,647	934,983	841	1,071	13,119	82,616
200,000 AND OVER	29,196	29,113	1,413,773	140	52	236	28,685
TOTALS	10,703,953	7,597,526	$8,353,791	5,482,704	1,263,625	702,765	148,432
EXPANDED INCOME[4]							
UNDER $ 50,000	9,781,965	6,680,408	$3,720,711	5,432,583	1,071,032	176,567	226
$ 50,000 UNDER 100,000	770,148	765,918	2,141,247	48,150	190,240	501,782	25,746
100,000 UNDER 200,000	112,740	112,184	919,416	1,811	2,250	23,863	84,260
200,000 AND OVER	39,100	39,016	1,572,417	160	103	553	38,200
TOTALS	10,703,953	7,597,526	$8,353,791	5,482,704	1,263,625	702,765	148,432

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[1] Adjusted gross income is gross income less business expenses and adjustments to income. Transfer payments, such as social security, unemployment insurance, and welfare are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

[2] Tax preference income is the amount reported on Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.

[3] Investment expenses are here defined as interest expenses, other than mortgage interest, that do not exceed investment income—that portion of dividends and capital gains included in income.

[4] Expanded income is adjusted gross income plus tax preference income less investment expenses.

[5] Average tax rate is the net tax divided by the income, as defined in the income concept.

[6] These returns with an average tax rate equal to or greater than nine percent of the income concept used have either preference income or "throwback" taxes. See Section 17063 for preference income or Sections 17771-17779 for throwback rules of the Revenue and Taxation Code.

1983 INCOME YEAR
FOOTNOTES FOR PERSONAL INCOME TAX TABLES 1 THROUGH 7

† Statewide Statistical Appendix Tables 1 through 5 were derived from a data file collected and edited sample of 91,506 unaudited returns; the sample was both random and stratified. County Tables 6 and 7 were created from the master file which included data of current-year returns before audit (prior-year and duplicate social security number returns were excluded). Since no statistical sampling was involved, the data in these tables are not subject to sampling error. The data are, however, subject to nonsampling error. Because of the difference sources, statewide tables and county tables are not strictly comparable.

†† Data are not available.

β Taxable Income for the 1967 and subsequent income years is not comparable to that for earlier years. In 1967, exemption credits were substituted for exemption exclusions and taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions and exemption exclusion.

γ Less than .05 percent.

δ Includes both itemized and nonitemized deductions. Starting with 1983 income year, standard deductions refers to taxpayers with zero deductions, as tax tables already allow for the deduction.

π Includes preference tax. Detail may not add to totals due to tolerances and rounding.

ε Total of Tax Credits includes personal credits, dependent credits, blind credits, income averaging credits, credits for taxes paid to other states, special low-income credits, solar credits, child care credits, agriculture irrigation equipment credits, elderly credits, job credits, water conservation credits, vehicle conservation credits, energy conservation credits, solar pump credit, and ridesharing credits.

σ When an individual return reported income from two or more sole proprietorships, all of the sole proprietorship incomes, profits and losses were combined and the resulting net profit or loss was recorded.

Ω When an individual return reported income from two or more partnerships, all of the partnership incomes, profits, and losses were combined and the resulting net profit or loss was recorded.

μ Net Sale of Capital Assets combined prior-year carryover loss with a percentage of current-year sales. If this combination resulted in a net loss which exceeded $1,000 ($500 for married filing separate), only $1,000 ($500) was recorded and the excess was carried to the next year. The percentages, based on the length of time and the taxpayer held the capital asset, are: (a) 100 percent if held one year or less; (b) 65 percent if held more than one year but not more than five years; and (c) 50 percent if held for more than five years.

ζ All Other Income Sources include net income from fiduciaries, net income from the disposition of noncapital assets, income from alimony, gambling, and other miscellaneous sources.

θ Total Adjustments combine amounts for military exclusion, moving expense, employee business expense, disability income exclusion, forfeited interest penalty, self-employed retirement plan exclusion, individual retirement arrangement exclusion, self-employed defined benefit plan exclusion, and alimony paid.

¶ Total Taxes include taxes paid on real estate, sales and use, in-lieu license, and others.

ϒ Total Interest is interest paid on home mortgages, installment purchases, and other nonbusiness items.

ν Contributions Deducted combine current-year contributions of cash and other than cash with contributions carried over from the previous year. The combined amount is then limited to 20 percent of the adjusted gross income and contribution amounts in excess of the limit are carried over to subsequent years.

ω All Other Deductions include adoption expenses, union dues, employment education expenses, political contributions, handicap repairs, transit pass, etc.

φ Personal Credit was increased for the 1978 and subsequent income years and, therefore, is not comparable to that of earlier years.

η Professional Services include medical and other health services; law offices, accounting, auditing, and bookkeeping services; educational services; and engineering and architectural services. Personal Services include laundry, cleaning, and dyeing establishments, barber and beauty shops, shoe repair and shine shops, photographic studios, and funeral services and crematories; Business Services include radio and television broadcasting, advertising, credit bureaus and collection agencies, news syndicates, and lettering shops; Other Services include lodging, automotive and other repairs, and recreational services.

α Population estimates by California Department of Finance.

τ According to the entry in the preceding column.

× Unable to determine county of residence from tax return.

o Resident returns filed with out-of-state address.

* Data are not shown for cells with fewer than three returns. However, data are included in the appropriate totals.

+ Less than $500.

§ Starting in 1982, nonresidents and part-year residents compute their tax on their total income and apportion tax based on their California income. In prior years, the tax was based on California taxable income. Because of this change, adjusted gross income is not strictly comparable to prior years.

Appendix

Bank and Corporation Tax

Table 1†
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INCOME YEARS
1936 through 1983

INCOME YEAR	NUMBER OF RETURNS				INCOME REPORTED FOR STATE TAXATION (IN THOUSANDS)		TAX ASSESSED (IN THOUSANDS)	
	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME
1983	337,165	184,408	125,149	27,614	$16,485,259	$26,628,298	$2,587,936	$2,556,331
1982	326,264	175,054	120,964	30,246	10,744,906	22,827,789	2,223.341	2,191,707
1981	299,215	172.122	101,398	25,695	16,367,137	24,213,913	2,377,610	2,351,249
1980	275,493	165,183	86,482	23,828	20,654,235	25,825,405	2,497,647	2,475,051
1979	248,188	154,468	72,343	21,377	20,734,811	24,825,988	2,301,054	2,282,059
1978	221,527	138,495	63,725	19,307	18,727,933	21,974,367	2,066,579	2,049,715
1977	200,393	124,175	57,949	18,269	14,940,577	17,830,411	1,683,229	1,667,681
1976	184,326	113,614	54,249	16,463	11,915,878	14,807,760	1,390,238	1,375,779
1975	177,665	106,213	53,965	17,487	8,362,261	11,671,553	1,097,939	1,083,238
1974	172,185	102,680	49,962	19,543	8,977,795	11,734,409	1,094,177	1,079,976
1973	165,676	97,377	46,937	21,362	7,911,161	10,207,612	873,720	859,850
1972	158,932	91,005	47,214	20,663	6,465,182	8,561,184	687,618	678,175
1971	151,216	83,664	47,621	19,931	4,804,362	7,249,163	545,901	539,169
1970	145,352	81,340	44,318	19,694	4,385,654	6,711,523	507,475	501,097
1969	136,695	80,348	38,627	17,720	5,642,555	7,476,775	559,643	553,360
1968	128,505	77,238	36,754	14,513	6,003,297	7,254,536	537,280	532,102
1967	125,677	73,433	38,188	14,056	5,252,164	6,455,635	461,812	456,606
1966	124,690	73,076	35,664	15,950	5,642,650	6,637,755	390,355	385,212
1965	122,339	71,484	35,625	15,290	5,126,221	6,007,207	357,967	352,892
1964	118,860	69,555	34,254	15,051	4,626,364	5,525,956	331,784	326,880
1963	114,667	66,496	33,667	14,504	4,282,870	5,091,922	309,403	304,613
1962	110,294	63,400	31,954	14,940	3,969,910	4,754,427	291,727	287,066
1961	103,645	59,746	31,802	14,097	3,716,550	4,508,953	279,958	275,392
1960	101,081	56,987	28,743	15,351	3,517,235	4,181,754	259,811	255,234
1959	94,161	53,456	24,069	16,636	3,663,711	4,155,387	243,301	239,556
1958	87,577	46,414	24,236	16,927	3,168,466	3,629,549	167,141	166,109
1957	81,150	44,527	20,313	16,310	3,286,282	3,663,837	165,168	164,252
1956	74,260	40,713	17,418	16,129	3,331,065	3,656,955	163,870	163,031
1955	65,345	35,020	16,365	13,960	3,162,831	3,429,695	152,267	151,508
1954	56,652	29,489	15,910	11,253	2,551,429	2,892,462	132,551	131,872
1953	52,041	27,561	13,718	10,762	2,518,582	2,757,676	123,140	122,527
1952	47,864	25,646	12,386	9,830	2,284,069	2,522,432	111,335	110,770
1951	44,583	24,538	11,008	9,037	2,598,337	2,765,742	118,484	117,982
1950	42,377	21,987	11,560	8,830	2,264,140	2,431,895	105,627	105,117
1949	40,096	19,078	12,529	8,489	††	1,748,703	74,443	73,917
1948	37,580	19,333	10,195	8,052	††	2,079,786	78,105Y	77,649
1947	33,612	17,789	7,852	7,972	††	1,844,296	70,394Y	70,012
1946	28,436	15,156	5,610	7,670	††	1,484,949	55,096Y	54,785
1945	24,430	13,703	4,587	6,140	††	1,394,685	49,655Y	49,404
1944	23,785	13,723	4,523	5,539	††	1,669,647	59,103Y	58,890
1943	24,088	13,904	5,199	4,985	††	1,741,929	64,588Y	64,362
1942	25,320	13,868	11,571	β	††	1,318,172	55,510Y	55,221
1941	26,392	13,248	13,144	β	††	831,906	36,217Y	35,888
1940	26,968	11,987	14,981	β	††	483,040	22,180Y	21,806
1939	††	11,095	††	††	††	399,679	††	18,164
1938	††	10,195	††	††	††	359,932	††	16,536
1937	††	11,593	††	††	††	458,817	††	20,728
1936	††	11,514	††	††	††	385,108	††	17,781

FOOTNOTES FOLLOW THIS SECTION

Table 2†

Bank and Corporation Franchise Tax Statistics ¶

COMPARISON BY STATE NET INCOME CLASS

1983 Income Year

	RETURNS			NET INCOME LESS NET LOSS			TAX ASSESSED		
		PERCENT			PERCENT*			PERCENT	
NET TAXABLE INCOME	NUMBER	OF TOTAL	CUMU-LATIVE	AMOUNT (THOUSANDS)	OF TOTAL	CUMU-LATIVE	AMOUNT (THOUSANDS)	OF TOTAL	CUMU-LATIVE
NET LOSS	125,149	37.1	37.1	-$10,143,038	-	-	$ 26,080	1.0	1.0
NO INCOME OR LOSS	27,614	8.2	45.3	-	-	-	5,524	0.2	1.2
$1 UNDER $5,000	67,290	20.0	65.3	130,027	0.5	0.5	16,882	0.7	1.9
5,000 UNDER 10,000	23,556	6.9	72.2	170,968	0.6	1.1	16,347	0.6	2.5
10,000 UNDER 15,000	14,927	4.4	76.6	185,812	0.7	1.8	17,820	0.7	3.2
15,000 UNDER 20,000	11,233	3.3	79.9	195,183	0.7	2.5	18,582	0.7	3.9
20,000 UNDER 25,000	8,840	2.6	82.5	197,878	0.7	3.2	18,980	0.7	4.6
25,000 UNDER 30,000	7,801	2.3	84.8	213,190	0.8	4.0	20,413	0.8	5.4
30,000 UNDER 40,000	11,131	3.3	88.1	383,175	1.4	5.4	36,762	1.4	6.8
40,000 UNDER 50,000	6,242	1.9	90.0	280,146	1.1	6.5	26,812	1.1	7.9
50,000 UNDER 60,000	4,888	1.5	91.5	267,226	1.0	7.5	25,576	1.0	8.9
60,000 UNDER 70,000	3,901	1.2	92.7	255,329	1.0	8.5	24,512	1.0	9.9
70,000 UNDER 80,000	3,016	0.9	93.6	226,644	0.9	9.4	21,680	0.8	10.7
80,000 UNDER 90,000	2,028	0.6	94.2	171,255	0.6	10.0	16,321	0.6	11.3
90,000 UNDER 100,000	2,133	0.6	94.8	200,356	0.8	10.8	19,234	0.7	12.0
100,000 UNDER 150,000	4,992	1.5	96.3	604,665	2.3	13.1	57,265	2.2	14.2
150,000 UNDER 200,000	2,812	0.8	97.1	484,073	1.8	14.9	46,215	1.8	16.0
200,000 UNDER 250,000	1,666	0.5	97.6	367,879	1.4	16.3	35,561	1.4	17.4
250,000 UNDER 300,000	1,197	0.4	98.0	325,869	1.2	17.5	31,644	1.2	18.6
300,000 UNDER 400,000	1,458	0.4	98.4	496,490	1.9	19.4	47,604	1.9	20.5
400,000 UNDER 500,000	782	0.2	98.6	351,261	1.3	20.7	34,106	1.3	21.8
500,000 UNDER 750,000	1,565	0.5	99.1	964,106	3.6	24.3	92,336	3.6	25.4
750,000 UNDER 1,000,000	684	0.2	99.3	602,503	2.3	26.6	57,703	2.2	27.6
1,000,000 UNDER 1,500,000	841	0.3	99.6	1,055,652	4.0	30.6	101,467	3.9	31.5
1,500,000 UNDER 2,000,000	476	0.1	99.7	806,054	3.0	33.6	77,269	3.0	34.5
2,000,000 UNDER 3,000,000	221	0.1	99.8	594,206	2.2	35.8	57,134	2.2	36.7
3,000,000 UNDER 4,000,000	13	+	99.8	48,021	0.2	36.0	4,809	0.2	36.9
4,000,000 UNDER 5,000,000	114	+	99.8	501,521	1.9	37.9	48,186	1.9	38.8
5,000,000 UNDER 10,000,000	286	0.1	99.9	2,046,938	7.7	45.6	197,379	7.6	46.4
10,000,000 AND OVER	309	0.1	100.0	14,501,870	54.4	100.0	1,387,733	53.6	100.0
TOTALS	337,165	100.0	100.0	$16,485,259	100.0	100.0	$2,587,936	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION

Table 3†
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INDUSTRY
1982 and 1983 Income Years

INDUSTRY	INCOME IN THOUSANDS							
	1982				1983			
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS		CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS	
	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS
AGRICULTURE, FORESTRY, AND FISHERY	3,585	$266,400	6,536	$92,354	3,747	$180,523	6,767	-$314,459
MINING	786	2,261,441	2,374	2,136,488	800	2,314,934	2,314	2,005,206
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION	733	2,211,296	2,014	2,120,355	747	2,285,870	1,895	2,023,011
OTHER MINING AND QUARRYING	53	50,145	360	16,133	53	29,064	419	-17,805
CONSTRUCTION	12,458	824,440	25,739	346,268	13,539	886,149	26,696	496,571
MANUFACTURING	17,871	6,847,135	32,371	3,768,287	18,754	8,655,082	33,524	5,776,886
BEVERAGES, FOOD, AND KINDRED PRODUCTS	1,016	947,093	1,583	884,808	988	1,103,173	1,825	972,625
TEXTILE-MILL PRODUCTS	154	17,445	258	-2,168	106	18,475	263	-10,927
APPAREL AND PRODUCTS MADE FROM FABRIC	1,023	220,437	1,534	166,642	992	294,258	1,512	278,002
WOOD PRODUCTS, EXCEPT FURNITURE	360	43,046	976	-36,735	373	144,543	893	133,831
FURNITURE AND FIXTURES	1,022	145,925	1,379	118,461	732	196,093	1,304	164,659
PAPER AND ALLIED PRODUCTS	106	34,436	465	-23,964	368	80,012	578	63,729
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES	2,522	497,065	4,055	423,171	3,040	709,801	4,653	638,797
CHEMICALS AND ALLIED PRODUCTS	1,003	637,923	1,924	484,918	1,286	817,034	2,120	590,056
PETROLEUM, COAL, AND RUBBER PRODUCTS	417	184,378	627	122,648	315	33,467	422	-90,176
STONE, CLAY, AND GLASS PRODUCTS	419	159,743	982	101,852	580	237,290	1,050	198,875
PRIMARY METALS	412	44,207	673	-308,565	216	107,629	688	-352,102
ELECTRICAL MACHINERY AND EQUIPMENT	2,045	1,437,303	3,688	462,359	1,624	1,928,274	3,716	1,221,178
TRANSPORTATION EQUIPMENT	683	492,540	1,352	404,050	494	1,293,537	1,122	1,126,189
OTHER EQUIPMENT	1,847	219,844	3,382	19,692	2,244	223,070	3,604	9,510
PRECISION EQUIPMENT	324	466,529	1,038	262,104	582	183,231	1,105	105,938
OTHER FABRICATED METAL PRODUCTS	2,669	666,727	5,016	195,855	2,406	681,119	4,593	313,602
OTHER MANUFACTURINGδ	1,849	632,494	3,439	493,159	2,408	604,076	4,076	413,100
SERVICES	68,094	2,277,465	119,113	899,103	73,820	2,499,694	125,800	1,125,053
MOTION PICTURES PRODUCTION	4,287	103,803	7,044	-6,432	4,322	265,212	7,446	165,350
AMUSEMENT SERVICESζ	2,560	370,373	5,982	185,454	3,230	194,145	6,404	100,598
PERSONAL SERVICES	1,990	78,159	3,928	57,375	2,340	75,901	4,212	31,305
BUSINESS SERVICES	20,476	743,031	38,079	177,836	23,294	865,494	40,733	98,290
PROFESSIONAL SERVICESλ	26,367	342,980	35,547	270,720	27,716	335,950	38,012	218,389
OTHER SERVICESξ	12,414	639,119	28,533	214,150	12,918	762,992	28,993	511,121
TRADE	42,942	4,191,361	75,318	2,322,771	43,528	4,634,244	78,401	2,698,157
RETAIL TRADE	30,952	2,009,869	55,862	794,744	24,545	2,144,936	44,364	1,371,680
WHOLESALE TRADE	11,990	2,181,492	19,456	1,528,027	18,983	2,489,308	34,037	1,326,477
FINANCE, INSURANCE, AND REAL ESTATE	25,508	2,428,342	56,200	-2,095,459	26,378	3,581,405	55,130	1,199,686
BANKSπ	365	726,155	622	631,402	332	1,037,129	439	998,059
SAVINGS AND LOAN ASSN. & OTHER FINANCIALSτΠ	267	173,177	764	-1,249,652	349	184,681	933	-330,231
REAL ESTATE COMPANIES	17,354	899,088	39,358	-1,123,117	18,074	1,353,379	38,888	177,627
INVESTMENTS AND INSURANCE COMPANIES	7,522	629,922	15,456	-354,092	7,623	1,006,216	14,870	354,231
UTILITIES	3,809	3,731,205	8,613	3,275,094	3,842	3,876,267	8,533	3,498,159
TRANSPORTATIONφ	2,613	299,304	5,375	-110,811	2,882	897,359	5,489	672,086
COMMUNICATIONS	55	70,253	107	59,718	59	856,653	216	821,889
RADIO AND TELEVISION INDUSTRIES	261	118,923	670	107,790	319	222,346	686	181,350
ELECTRIC AND GAS UTILITIES	55	1,566,299	106	1,566,289	5	1,737,872	57	1,737,857
OTHER PUBLIC UTILITIESψ	825	1,676,426	2,355	1,652,108	577	162,037	2,085	84,977
TOTALS	175,053	$22,827,789	326,264	$10,744,905	184,408	$26,628,298	337,165	$16,485,259

FOOTNOTES FOLLOW THIS SECTION

Table 4†
Bank and Corporation Franchise Tax Statistics
COMPARISON BY ACCOUNTING PERIOD
1983 Income Year

ACCOUNTING PERIOD ENDED	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION					ALL REPORTING CORPORATIONS				
	RETURNS		NET INCOME			RETURNS		NET INCOME LESS NET LOSS		
	NUMBER	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	TAX ASSESSED	NUMBER	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	TAX ASSESSED
JANUARY 31, 1983....	11,160	6.1	$ 944,303	3.5	$ 90,021	18,503	5.5	$ 623,294	3.8	$ 91,500
FEBRUARY 28, 1983...	7,708	4.2	403,344	1.5	38,942	15,147	4.5	195,028	1.2	40,473
MARCH 31, 1983......	17,033	9.2	1,057,617	4.0	101,457	31,965	9.5	85,435	0.5	104,585
APRIL 30, 1983......	8,274	4.5	502,089	1.9	48,054	14,728	4.4	246,122	1.5	49,357
MAY 31, 1983........	8,906	4.8	837,412	3.1	80,789	16,346	4.8	475,031	2.9	82,300
JUNE 30, 1983.......	27,507	14.9	1,535,349	5.8	146,940	48,784	14.5	441,587	2.7	151,245
JULY 31, 1983.......	8,331	4.5	554,335	2.1	53,383	14,939	4.4	283,499	1.7	54,708
AUGUST 31, 1983......	9,227	5.0	613,461	2.3	58,985	15,679	4.6	440,982	2.7	60,276
SEPTEMBER 30, 1983..	22,148	12.0	1,834,914	6.9	173,349	37,921	11.3	905,658	5.5	176,586
OCTOBER 31, 1983....	16,921	9.2	1,420,217	5.3	136,455	27,903	8.3	954,125	5.8	138,719
NOVEMBER 30, 1983...	9,635	5.2	772,881	2.9	74,472	17,645	5.2	388,737	2.3	76,087
DECEMBER 31, 1983...	37,558	20.4	16,152,376	60.7	1,553,484	77,605	23.0	11,445,761	69.4	1,562,100
TOTAL..........	184,408	100.0	$26,628,298	100.0	$2,556,331	337,165	100.0	$16,485,259	100.0	$2,587,936

FOOTNOTES FOLLOW THIS SECTION

1983 INCOME YEAR
FOOTNOTES FOR BANK AND CORPORATION TAX TABLES 1 THROUGH 4

† Tables were derived from a data file collected and edited stratified sample of 7,306 unaudited returns.

¶ Corporations sustained losses and those which "broke even" (mostly inactive corporations and cooperatives) are included in this table.

†† Not available.

β Included with corporations reporting net loss.

γ Estimated.

δ Includes ordinance and accessories manufacturers, tobacco manufacturers, leather and leather products manufacturers, and other manufacturers not elsewhere classified.

ζ Includes amusement service and motion picture theaters.

λ Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.

ξ Includes hotels, employment agencies, automotive repair services and garages, miscellaneous repair services and hand trades, medical and other health services, educational institutions and agencies, other professional and social-service agencies and institutions, and corporations whose nature of business was not determinable.

π National and state banks, savings and loan associations, and other financial institutions are subject to (a) the general franchise tax rate of 9.6 percent plus (b) the financial in lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For income years ending in 1983, the in lieu rate was 1.330 percent, for a combined 10.930 percent tax rate. The financial rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees sales taxes, utility users taxes, state energy-resources and emergency-telephone surcharges.

τ Includes financial corporations not elsewhere classified (insurance companies are not subject to franchise taxes).

φ Includes highway, railroad, car and express, water, and airline utilities.

ψ Includes water, wharfage, carloading, stevedoring, warehousing, cold storage, and pipeline companies.

* Positive income only.

+ Less than .05 percent.

Appendix

Homeowner and Renter Assistance

Table 1
Homeowners Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1968 - 84 Calendar Years

CALENDAR YEAR	NUMBER OF CLAIMANTS PAID	TOTAL HOUSEHOLD INCOME	AVERAGE HOUSEHOLD INCOME	HOMEOWNER'S PROPERTY TAX EXEMPTION
1968	57,354	$117,450,240	$2,048	-
1969	64,023	132,684,872	2,072	$70
1970	62,400	130,926,208	2,098	750
1971	56,165	121,914,484	2,171	750
1972	291,928	1,453,667,550	4,980	750
1973	301,463	1,549,691,380	5,141	750
1974	309,254	1,610,657,680	5,208	1,750
1975	300,737	1,595,872,105	5,307	1,750
1976	293,198	1,627,743,538	5,551	1,750
1977	325,667	2,057,667,977	6,318	1,750
1978	279,090	1,821,405,372	6,526	1,750
1979	232,506	1,528,719,752	6,575	1,750
1980	184,565	1,231,600,981	6,673	1,750
1981	148,736	1,024,251,676	6,886	1,750
1982	117,523	827,089,956	7,038	1,750
1983	96,653	690,361,703	7,143	1,750
1984	83,001	590,397,400	7,113	1,750

CALENDAR YEAR	TOTAL PROPERTY TAX PAID	AVERAGE PROPERTY TAX PAID	AMOUNT OF ASSISTANCE		
			TOTAL	AVERAGE	PERCENT OF GROSS PROPERTY TAX PAID
1968	$15,499,510	$270	$7,804,955	$136	50.4
1969	15,917,330	249	7,829,398	122	49.2
1970	17,590,024	282	8,547,588	137	48.6
1971	18,058,122	321	8,289,540	148	45.9
1972	120,907,986	414	58,847,115	202	48.7
1973	129,296,560	429	60,595,578	201	46.9
1974	109,059,535	353	49,905,503	161	45.8
1975	131,862,741	438	50,821,381	169	38.5
1976	144,804,539	494	52,146,563	178	36.0
1977	188,575,236	579	77,823,290	239	41.3
1978	180,510,974	647	70,188,033	251	38.9
1979	61,017,427	262	24,248,104	104	39.7
1980	47,581,217	258	18,619,207	101	39.1
1981	38,444,235	258	14,255,616	96	37.1
1982	30,955,204	263	10,948,419	93	35.4
1983	26,056,205	270	8,845,939	92	33.9
1984	22,644,664	273	7,668,144	92	33.9

Table 2
Homeowners Property Tax Assistance Statistics
COMPARISON BY COUNTY
1984 Calendar Year

COUNTY	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
ALAMEDA	4,368	$30,981,046	$1,323,736	$467,560	$107
ALPINE	*	*	*	*	28
AMADOR	122	852,016	32,738	10,010	82
BUTTE	898	6,575,318	208,612	69,866	78
CALAVERAS	135	972,423	38,606	12,120	90
COLUSA	59	414,195	9,163	3,466	59
CONTRA COSTA	2,475	17,697,972	672,157	235,476	95
DEL NORTE	81	578,780	17,798	5,053	62
EL DORADO	274	2,031,357	76,318	22,293	81
FRESNO	2,954	20,164,059	619,540	249,242	84
GLENN	120	808,589	25,064	8,650	72
HUMBOLDT	649	4,636,959	156,556	56,675	87
IMPERIAL	148	1,024,705	24,335	9,606	65
INYO	68	497,592	14,110	4,375	64
KERN	2,001	13,812,466	379,692	145,951	73
KINGS	332	2,286,422	63,076	24,652	74
LAKE	395	2,737,156	80,208	29,256	74
LASSEN	102	747,411	22,005	6,296	62
LOS ANGELES	25,407	178,113,955	7,184,237	2,506,353	99
MADERA	221	1,557,801	47,743	15,574	70
MARIN	498	3,692,078	236,130	61,771	124
MARIPOSA	71	500,737	18,361	5,664	80
MENDOCINO	348	2,462,479	85,264	29,622	85
MERCED	586	4,059,995	122,807	44,306	76
MODOC	27	192,605	4,819	1,694	63
MONO	*	*	*	*	68
MONTEREY	725	5,130,081	197,788	66,337	91
NAPA	381	2,878,022	111,779	34,613	91
NEVADA	267	1,931,324	69,886	21,168	79
ORANGE	3,949	29,566,360	1,194,742	358,856	91
PLACER	445	3,177,401	112,939	35,796	80
PLUMAS	47	322,221	10,792	3,839	82
RIVERIDE	3,126	22,335,085	812,824	270,916	87
SACRAMENTO	2,947	21,003,017	663,426	235,075	80
SAN BENITO	97	714,186	27,634	8,870	91
SAN BERNARDINO	4,087	28,834,139	878,277	312,784	77
SAN DIEGO	5,056	36,832,142	1,436,576	455,799	90
SAN FRANCISCO	2,638	19,041,469	881,825	277,596	105
SAN JOAQUIN	1,840	12,900,716	411,283	151,213	82
SAN LUIS OBISPO	642	4,643,486	184,948	56,478	88
SAN MATEO	1,869	13,994,732	767,446	218,577	117
SANTA BARBARA	810	6,031,229	295,229	84,195	104
SANTA CLARA	3,025	21,747,186	978,208	324,687	107
SANTA CRUZ	946	6,690,702	295,278	102,147	108
SHASTA	681	4,786,303	158,335	54,485	80
SIERRA	23	133,209	5,233	2,311	100
SISKIYOU	245	1,683,766	48,564	18,235	74
SOLANO	620	4,532,712	148,437	48,492	78
SONOMA	1,228	8,890,854	338,513	109,174	89
STANISLAUS	1,490	10,356,501	311,007	114,873	77
SUTTER	190	1,279,567	38,667	14,853	78
TEHAMA	239	1,697,605	45,355	15,985	67
TRINITY	55	419,875	16,207	4,004	73
TULARE	1,060	7,387,719	184,245	70,595	67
TUOLUMNE	166	1,199,765	41,483	13,025	78
VENTURA	1,086	8,105,793	341,493	96,887	89
YOLO	341	2,424,846	83,722	30,082	88
YUBA	187	1,284,189	40,031	15,584	83
UNCLASSIFIED	146	1,002,727	47,193	14,621	100
COUNTIES WITH FEWER THAN 3 CLAIMANTS*	8	60,355	2,224	461	58
TOTALS	83,001	$590,397,400	$22,644,664	$7,668,144	$92

Table 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1984 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN $1,000................	200	$-373,975	$98,261	$53,660
$1,001 - 1,200	43	47,882	19,184	11,428
1,201 - 1,400	30	39,547	9,735	7,599
1,401 - 1,600	46	69,835	14,771	10,600
1,601 - 1,800	49	83,797	14,619	11,209
1,801 - 2,000	82	156,376	26,058	18,452
2,001 - 2,200	122	257,209	30,441	25,605
2,201 - 2,400	148	340,828	41,234	31,470
2,401 - 2,600	151	378,172	46,024	34,728
2,601 - 2,800	191	518,354	54,660	41,665
2,801 - 3,000	251	730,731	85,361	58,815
3,001 - 3,200	280	869,530	83,068	61,478
3,201 - 3,400	348	1,151,373	92,215	70,644
3,401 - 3,600	466	1,636,807	126,153	92,561
3,601 - 3,800	533	1,973,425	143,620	104,714
3,801 - 4,000	638	2,490,938	184,975	129,695
4,001 - 4,200	777	3,190,991	198,661	144,276
4,201 - 4,400	890	3,828,157	239,300	165,265
4,401 - 4,600	1,060	4,776,668	286,419	192,916
4,601 - 4,800	1,310	6,167,387	346,759	231,767
4,801 - 5,000	1,511	7,409,397	394,392	255,828
5,001 - 5,200	1,881	9,600,745	490,565	309,594
5,201 - 5,400	2,341	12,431,930	605,696	364,074
5,401 - 5,600	3,748	20,624,072	939,860	535,501
5,601 - 5,800	8,477	48,430,799	1,905,465	1,057,618
5,801 - 6,000	7,716	45,668,917	1,702,567	879,461
6,001 - 6,200	3,194	19,469,954	810,030	382,365
6,201 - 6,400	2,574	16,222,746	676,675	290,160
6,401 - 6,600	2,517	16,363,260	684,160	267,262
6,601 - 6,800	2,400	16,084,321	652,234	231,228
6,801 - 7,000	2,262	15,614,629	629,551	200,792
7,001 - 7,200	2,155	15,310,703	619,214	180,657
7,201 - 7,400	1,999	14,596,770	558,507	149,684
7,401 - 7,600	2,123	15,922,759	607,021	145,706
7,601 - 7,800	1,979	15,244,052	554,500	120,168
7,801 - 8,000	1,816	14,351,407	522,868	99,127
8,001 - 8,200	1,845	14,948,802	532,781	92,544
8,201 - 8,400	1,764	14,647,079	531,807	81,169
8,401 - 8,600	1,779	15,129,268	520,091	72,381
8,601 - 8,800	1,653	14,386,511	495,662	59,493
8,801 - 9,000	1,605	24,290,078	492,545	50,210
9,001 - 9,200	1,463	13,317,923	431,053	37,548
9,201 - 9,400	1,512	14,065,140	457,764	39,438
9,401 - 9,600	1,571	14,921,056	468,463	37,087
9,601 - 9,800	1,364	13,233,573	417,470	28,929
9,801 - 10,000	1,440	14,259,732	439,168	30,605
10,001 - 10,200	1,340	13,533,970	420,384	25,413
10,201 - 10,400	1,756	18,110,380	519,336	31,719
10,401 - 10,600	1,441	15,123,556	437,088	24,987
10,601 - 10,800	1,334	14,275,155	412,144	21,707
10,801 - 11,000	1,421	15,480,346	433,904	22,607
11,001 - 11,200	829	9,199,215	269,881	11,468
11,201 - 11,400	738	8,341,027	244,958	10,500
11,401 - 11,600	740	8,508,588	247,650	9,629
11,601 - 11,800	596	6,971,342	205,455	7,166
11,801 - 12,000	502	5,974,166	172,234	5,772
TOTALS	83,001	$590,397,400	$22,644,664	$7,668,144

Table 4
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1984 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
1940 AND SUBSEQUENT ...	470	$2,930,133	$177,409	$69,383
1935 TO 1940...........	423	2,532,071	130,270	58,047
1930 TO 1935...........	848	5,291,959	251,346	106,273
1925 TO 1930...........	1,561	10,009,239	443,524	185,054
1920 TO 1925...........	4,382	29,644,181	1,320,678	473,995
1919....................	2,108	14,412,149	652,192	227,359
1918....................	2,086	14,839,320	626,040	204,361
1917....................	2,306	16,331,654	678,873	223,327
1916....................	2,544	18,187,437	740,728	241,403
1915....................	3,001	21,555,343	852,707	278,245
1914....................	3,573	26,032,100	992,397	320,435
1913....................	3,821	27,572,898	1,060,841	345,373
1912....................	4,160	30,285,413	1,158,562	370,799
1911....................	4,027	29,292,594	1,106,885	354,218
1910....................	4,388	32,256,421	1,177,100	372,998
1909....................	4,306	31,535,846	1,150,871	364,802
1908....................	4,029	29,906,911	1,096,344	329,327
1907....................	3,908	28,508,099	1,017,678	328,960
1906....................	3,568	26,264,274	938,161	300,458
1905....................	3,421	24,752,576	874,430	287,447
1904....................	3,283	23,942,301	845,004	274,100
1903....................	3,091	22,273,218	784,871	262,392
1902....................	2,829	20,208,936	728,643	250,423
1901....................	2,372	16,724,118	621,193	215,157
1900....................	2,414	16,846,247	616,228	219,727
1899....................	1,776	12,479,729	465,851	161,346
1898....................	1,702	11,645,216	423,014	164,031
1897....................	1,349	9,290,042	358,329	132,309
1896....................	1,222	8,352,462	316,148	118,097
1895....................	1,003	6,778,874	264,267	102,571
1894....................	756	5,035,384	193,851	78,284
1893....................	582	3,874,706	146,481	58,189
1892....................	529	3,384,171	132,935	58,991
1891....................	346	2,284,308	91,209	36,150
1890 AND PRIOR.........	817	5,137,070	209,604	94,111
TOTALS..................	83,001	$590,397,400	$22,644,664	$7,668,142

Table 5
Homeowners Property Tax Assistance Statistics
HOUSEHOLD INCOME BY AMOUNT OF PROPERTY TAXES PAID
1984 Calendar Year

	NUMBER OF CLAIMANTS REPORTING HOUSEHOLD INCOME OF:											
PROPERTY TAX PAID	0 TO $1,000	$1,001 $2,000	$2,001 TO $3,000	$3,001 TO $4,000	$4,001 TO $5,000	$5,001 TO $6,000	$6,001 TO $7,000	$7,001 TO $8,000	$8,001 TO $9,000	$9,001 TO $10,000	$10,001 TO $11,000	$11,001 TO $12,000
$0 - $49......		9	17	54	132	850	239	105	50	0	*	0
50 - 99......	5	21	77	226	506	2,847	1,002	591	445	308	213	*
100 - 149......	14	20	135	317	825	4,079	1,718	1,191	898	758	841	253
150 - 199......	20	35	118	375	920	4,295	2,136	1,607	1,262	1,105	1,105	475
200 - 249......	26	28	130	297	829	3,683	2,132	1,610	1,412	1,183	1,212	544
250 - 299......	15	32	91	248	665	2,770	1,793	1,432	1,267	1,063	1,075	563
300 - 349......	13	22	70	203	492	1,893	1,160	1,077	992	838	791	442
350 - 399......	8	15	61	146	347	1,216	832	761	708	643	588	335
400 - 449......	17	13	29	105	227	703	560	482	471	425	398	178
450 - 499......	4	8	30	65	152	468	375	331	284	290	284	161
500 - 549......	13	5	15	41	102	323	245	215	206	191	171	101
550 - 599......	8	11	16	35	59	221	171	161	155	134	130	75
600 - 649......	4	6	11	25	51	173	120	105	111	107	97	51
650 - 699......	5	8	11	22	39	129	98	69	63	62	80	45
700 - 749......	8	*	10	27	33	109	75	70	60	49	89	39
750 - 799......	3	*	*	13	43	73	66	51	48	46	46	22
800 - 849......	4	*	7	8	25	63	48	49	41	30	34	22
850 - 899......	5	3	*	14	24	59	35	36	27	24	26	20
900 - 949......	*	0	4	7	12	48	27	23	25	16	32	19
950 - 999......	5	0	4	7	10	32	17	18	23	11	*	*
1,000 AND OVER...	18	10	23	30	55	129	98	88	98	67	66	43
TOTALS	200	250	863	2,265	5,548	24,163	12,947	10,072	8,646	7,350	7,292	3,405

*DATA ARE NOT SHOWN FOR CELLS WITH FEWER THAN THREE RETURNS. HOWEVER, DATA ARE INCLUDED IN THE APPROPRIATE TOTALS.

Table 6†
Homeowners Property Tax Assistance Statistics
MAJOR SOURCES OF HOUSEHOLD INCOME
1984 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDEND		PENSIONS AND ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000	199	$-374,975	86	$322,035	106	$165,028	26	$46,076
$1,001 - $2,000	242	380,437	132	286,581	101	130,519	37	48,827
2,001 - 3,000	847	2,168,294	637	1,502,166	390	350,038	82	118,280
3,001 - 4,000	2,279	8,153,073	1,999	6,040,498	1,064	846,824	385	605,559
4,001 - 5,000	5,535	25,296,600	5,101	19,535,614	2,648	2,019,796	1,066	1,339,815
5,001 - 6,000	24,036	135,970,463	21,415	92,413,740	7,237	4,813,157	4,340	5,512,706
6,001 - 7,000	13,078	84,520,910	12,448	62,854,890	7,435	8,221,226	3,404	5,717,648
7,001 - 8,000	10,069	75,381,691	9,684	52,620,272	6,983	11,026,944	3,319	6,865,389
8,001 - 9,000	8,628	73,216,738	8,265	47,112,394	6,323	12,539,670	3,371	8,319,047
9,001 - 10,000	7,376	70,016,424	7,073	43,136,831	5,438	12,553,792	3,234	8,767,549
10,001 - 11,000	7,295	76,541,407	7,002	46,128,149	4,565	11,148,079	3,131	8,904,371
11,001 - 12,000	3,417	39,126,338	3,266	21,707,741	2,613	7,145,969	1,812	6,016,881
TOTALS	83,001	$590,397,400	77,108	$393,660,911	44,903	$70,961,042	24,207	$52,262,148

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME*	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000.............	10	$10,140	50	$-229,631	58	$-726,075	50	$37,452
$1,001 - 2,000.................	17	21,611	36	-69,120	23	-77,716	46	39,735
2,001 - 3,000.................	79	140,709	94	-15,979	50	-77,191	120	150,271
3,001 - 4,000.................	186	317,012	209	3,557	53	-31,096	309	370,719
4,001 - 5,000.................	726	1,503,324	400	173,653	101	-52,486	595	776,884
5,001 - 6,000.................	13,674	30,835,730	809	711,655	153	-12,200	1,331	1,695,675
6,001 - 7,000.................	1,926	4,694,728	870	977,484	182	64,964	1,355	1,989,970
7,001 - 8,000.................	505	1,114,596	774	1,122,465	205	101,365	1,416	2,530,660
8,001 - 9,000.................	396	1,064,006	667	1,059,384	169	114,268	1,382	3,007,969
9,001 - 10,000.................	500	1,318,397	492	870,244	172	108,391	1,359	3,261,220
10,001 - 11,000.................	1,874	5,986,323	334	641,946	140	105,203	1,295	3,627,336
11,001 - 12,000.................	259	870,735	214	425,683	101	107,861	848	2,851,468
TOTALS	20,152	$47,877,311	4,949	$5,671,341	1,407	$-374,712	10,106	$20,339,359

† DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID. AS SUCH, THEY CANNOT BE DIRECTLY COMPARED TO STATISTICS APPEARING IN TABLES 2 THROUGH 5, WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

*OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER $300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

Table 7
Renters Property Tax Assistance Statistics
COMPARISON BY COUNTY
1984 Calendar Year

COUNTY	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID †	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
ALAMEDA	11,443	$69,065,091	$2,860,750	$1,579,033	$138
ALPINE	0	0	0	0	0
AMADOR	161	1,085,170	40,250	18,466	115
BUTTE	1,742	11,255,028	435,500	216,371	124
CALAVERAS	169	1,008,353	42,250	23,469	139
COLUSA	122	767,021	30,500	16,025	131
CONTRA COSTA	5,181	31,885,614	1,295,250	700,319	135
DEL NORTE	137	854,329	34,250	18,023	132
EL DORADO	665	4,188,163	166,250	85,228	128
FRESNO	5,849	35,855,095	1,462,250	788,664	135
GLENN	175	1,105,658	43,750	22,214	127
HUMBOLDT	1,098	6,626,412	274,500	150,231	137
IMPERIAL	404	2,448,475	101,000	55,290	137
INYO	290	1,858,843	72,500	35,711	123
KERN	4,382	26,787.525	1,095,500	596,535	136
KINGS	679	4,023,669	169,750	96,313	142
LAKE	586	3,698,533	146,500	74,898	128
LASSEN	138	882,928	34,500	17,095	124
LOS ANGELES	89,679	540,155,198	22,419,750	12,429,162	139
MADERA	356	2,273,048	89,000	46,094	129
MARIN	867	5,538,040	216,750	108,659	125
MARIPOSA	79	506,484	19,750	9,881	125
MENDOCINO	694	4,411,957	173,500	87,354	126
MERCED	1,119	6,861,966	279,750	151,925	136
MODOC	65	384,019	16,250	9,072	140
MONO	*	*	*	*	148
MONTEREY	1,718	10,706,675	429,500	222,574	130
NAPA	1,003	6,600,483	250,750	117,511	117
NEVADA	361	2,336,038	90,250	43,974	122
ORANGE	10,170	64,130,376	2,542,500	1,294,212	127
PLACER	1,298	8,302,900	324,500	162,212	125
PLUMAS	113	715,106	28,250	14,755	131
RIVERSIDE	6,866	44,229,556	1,716,500	851,519	124
SACRAMENTO	8,893	54,400,894	2,223,250	1,199,451	135
SAN BENITO	110	697,625	27,500	14,338	130
SAN BERNARDINO	9,131	57,240,529	2,282,750	1,188,242	130
SAN DIEGO	17,877	113,098,581	4,469,250	2,280,305	128
SAN FRANCISCO	14,916	90,739,354	3,729,000	2,033,908	136
SAN JOAQUIN	5,977	36,155,039	1,494,250	825,325	138
SAN LUIS OBISPO	1,317	8,363,988	329,250	167,744	127
SAN MATEO	2,729	17,246,928	682,250	344,332	126
SANTA BARBARA	2,170	13,960,223	542,500	267,595	123
SANTA CLARA	7,399	46,164,663	1,849,750	960,225	130
SANTA CRUZ	2,363	15,094,518	590,750	293,766	124
SHASTA	1,825	11,766,595	456,250	226,681	124
SIERRA	*	*	*	*	135
SISKIYOU	451	2,823,086	112,750	59,273	131
SOLANO	2,062	12,842,040	515,500	268,939	130
SONOMA	2,845	18,193,105	711,250	351,552	124
STANISLAUS	3,368	21,028,723	842,000	441,333	131
SUTTER	536	3,391,019	134,000	68,973	129
TEHAMA	434	2,785,566	108,500	54,800	126
TRINITY	68	451,364	17,000	7,912	116
TULARE	2,147	13,145,385	536,750	291,701	136
TUOLUMNE	342	2,231,725	85,500	41,988	123
VENTURA	4,020	25,742,099	1,005,000	500,668	125
YOLO	1,293	7,929,089	323,250	175,248	136
YUBA	740	4,397,072	185,000	104,382	141
UNCLASSIFIED	1,313	7,837,999	328,250	180,300	137
COUNTIES WITH FEWER THAN 3 CLAIMANTS*	39	240,014	9,750	5,295	136
TOTALS	241,974	$1,488,514,976	$60,493,500	$32,397,065	$134

† $250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

Table 8
Renters Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1984 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY* TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN $1,000	576	$95,498	$144,000	$132,221
1,001 - 1,200	220	248,504	55,000	48,341
1,201 - 1,400	211	276,747	52,750	46,260
1,401 - 1,600	393	590,826	96,250	88,280
1,601 - 1,800	381	656,075	95,250	86,460
1,801 - 2,000	389	743,373	97,250	88,800
2,001 - 2,200	794	1,681,247	198,500	182,740
2,201 - 2,400	1,024	2,359,329	256,000	238,322
2,401 - 2,600	777	1,950,015	194,250	179,482
2,601 - 2,800	1,429	3,883,208	357,250	336,260
2,801 - 3,000	1,221	3,568,444	305,250	285,680
3,001 - 3,200	1,148	3,563,167	287,000	262,353
3,201 - 3,400	1,158	3,824,212	289,500	259,892
3,401 - 3,600	1,592	5,607,984	398,000	352,950
3,601 - 3,800	1,478	5,473,151	369,500	316,632
3,801 - 4,000	1,693	6,614,960	423,250	358,632
4,001 - 4,200	2,086	8,578,599	521,500	431,220
4,201 - 4,400	2,681	11,544,717	670,250	541,297
4,401 - 4,600	3,533	15,905,936	883,250	697,616
4,601 - 4,800	3,507	16,527,023	876,750	675,959
4,801 - 5,000	3,853	18,905,999	963,250	725,264
5,001 - 5,200	5,426	27,706,662	1,356,500	982,498
5,201 - 5,400	8,896	47,291,472	2,224,000	1,524,215
5,401 - 5,600	26,991	148,358,477	6,747,750	4,371,803
5,601 - 5,800	48,286	275,850,795	12,071,500	7,344,038
5,801 - 6,000	31,296	185,462,842	7,824,000	4,449,697
6,001 - 6,200	16,125	98,676,096	4,031,250	2,128,708
6,201 - 6,400	10,341	65,141,792	2,585,250	1,261,809
6,401 - 6,600	11,684	75,734,738	2,921,000	1,309,317
6,601 - 6,800	6,046	40,493,840	1,511,500	617,223
6,801 - 7,000	3,936	27,169,212	984,000	362,420
7,001 - 7,200	3,411	24,231,746	852,750	288,503
7,201 - 7,400	2,870	20,947,931	717,500	221,579
7,401 - 7,600	2,669	20,022,815	667,250	186,079
7,601 - 7,800	2,489	19,172,641	622,250	154,820
7,801 - 8,000	2,247	17,761,951	561,750	123,193
8,001 - 8,200	2,067	16,745,609	516,750	102,910
8,201 - 8,400	2,045	16,980,980	511,250	91,831
8,401 - 8,600	1,910	16,243,382	477,500	76,282
8,601 - 8,800	1,823	15,863,292	455,750	63,468
8,801 - 9,000	1,726	15,363,797	431,500	51,745
9,001 - 9,200	1,566	14,249,061	391,500	39,139
9,201 - 9,400	1,467	13,645,850	366,750	36,613
9,401 - 9,600	1,449	13,768,745	362,250	32,744
9,601 - 9,800	1,338	12,978,224	334,500	26,750
9,801 - 10,000	1,351	13,380,262	337,750	27,006
10,001 - 10,200	1,864	18,852,454	466,000	32,641
10,201 - 10,400	2,154	22,220,724	538,500	37,725
10,401 - 10,600	1,838	19,281,153	459,500	30,405
10,601 - 10,800	1,760	18,801,703	440,000	26,401
10,801 - 11,000	1,681	18,309,578	420,250	25,320
11,001 - 11,200	763	8,469,485	190,750	9,589
11,201 - 11,400	764	8,630,503	191,000	9,506
11,401 - 11,600	638	7,333,702	159,500	7,275
11,601 - 11,800	493	5,768,382	123,250	4,943
11,801 - 12,000	420	4,996,066	105,000	4,209
TOTALS	241,974	$1,488,514,976	$60,493,500	$32,397,065

*$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

Table 9
Renters Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1984 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE
1940 AND SUBSEQUENT ...	26,628	$ 152,870,094	$ 6,657,000	$ 3,840,288
1935 TO 1940	6,310	36,058,430	1,577,500	932,698
1930 TO 1935	8,475	48,219,088	2,118,750	1,263,247
1925 TO 1930	12,272	71,034,943	3,068,000	1,801,345
1920 TO 1925	20,227	116,992,242	5,056,750	2,944,929
1919	10,315	59,281,174	2,578,750	1,500,324
1918	6,637	40,104,122	1,659,250	915,725
1917	7,309	46,076,743	1,827,250	947,729
1916	7,919	50,196,401	1,979,750	1,020,337
1915	8,215	51,818,998	2,053,750	1,065,522
1914	9,108	58,077,740	2,277,000	1,159,603
1913	8,620	55,153,556	2,155,000	1,091,375
1912	9,107	58,512,185	2,276,750	1,149,077
1911	8,513	55,321,882	2,128,250	1,050,931
1910	8,769	56,913,975	2,192,250	1,086,297
1909	8,049	52,112,729	2,012,250	998,130
1908	7,942	52,060,651	1,985,500	968,267
1907	7,646	49,829,811	1,911,500	937,652
1906	7,076	45,861,719	1,769,000	875,840
1905	6,645	43,149,246	1,661,250	819,225
1904	6,307	40,698,279	1,576,750	784,209
1903	5,699	36,745,370	1,424,750	711,633
1902	5,380	34,331,306	1,345,000	680,555
1901	4,582	29,281,187	1,145,500	578,727
1900	4,640	29,222,454	1,160,000	599,110
1899	3,282	20,828,741	820,500	419,288
1898	3,125	19,484,206	781,250	411,045
1897	2,458	15,243,540	614,500	324,702
1896	2,359	14,478,871	589,750	315,200
1895	1,883	11,386,406	470,750	257,366
1894	1,517	9,072,249	379,250	210,806
1893	1,246	7,289,729	311,500	178,416
1892	1,002	5,849,790	250,500	143,412
1891	722	4,162,059	180,500	104,781
1890 AND PRIOR	1,990	10,795,060	497,500	309,273
TOTALS	241,974	$1,488,514,976	$60,493,500	$32,397,064

*$250 RENTERS STATUTORY PROPERTY TAX EQUIVALENT

Table 10†
Renters Property Tax Assistance Statistics
MAJOR SOURCES OF HOUSEHOLD INCOME
1984 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDEND		PENSIONS AND ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000	565	$84,498	71	$143,731	52	$48,312	20	$25,058
$1,001 - 2,000	1,574	2,464,525	626	1,014,735	166	79,469	74	85,146
2,001 - 3,000	5,006	12,694,243	2,652	6,358,193	621	259,530	214	355,312
3,001 - 4,000	7,267	25,605,474	5,187	16,579,049	1,356	726,258	619	1,054,461
4,001 - 5,000	15,570	70,940,274	11,248	43,181,441	3,188	2,002,361	1,837	2,674,765
5,001 - 6,000	120,336	681,164,248	79,002	321,243,193	11,764	5,519,643	13,271	22,139,367
6,001 - 7,000	48,806	311,212,678	33,358	158,619,986	9,705	7,785,180	7,668	13,814,523
7,001 - 8,000	13,697	102,178,084	12,459	67,977,416	6,526	9,417,466	4,891	10,878,389
8,001 - 9,000	9,551	80,981,060	8,688	49,486,536	5,290	9,996,842	3,983	11,029,127
9,001 - 10,000	7,203	68,286,142	6,602	39,998,648	4,276	9,506,855	3,188	9,592,845
10,001 - 11,000	9,307	97,551,612	7,448	49,342,696	3,537	8,020,138	2,938	9,185,017
11,001 - 12,000	3,092	35,352,138	2,809	18,098,321	1,836	5,348,652	1,462	5,485,589
TOTALS	241,974	$1,488,514,976	170,150	$772,043,945	48,317	$58,710,706	40,165	$86,319,599

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME*	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000	96	$159,880	4	$-19,966	14	$-151,383	100	$-121,134
$1,001 - 2,000	575	860,791	9	-7,176	9	-5,996	410	437,556
2,001 - 3,000	1,578	3,650,399	23	27,837	25	-24,384	1,113	2,067,356
3,001 - 4,000	2,074	5,363,462	31	24,166	28	-40,157	1,013	1,898,235
4,001 - 5,000	6,600	20,780,459	59	81,700	47	-4,191	1,314	2,223,739
5,001 - 6,000	98,025	325,650,427	283	577,748	81	26,428	3,700	5,007,442
6,001 - 7,000	29,387	124,833,199	159	310,411	98	76,894	3,704	5,772,485
7,001 - 8,000	2,196	8,187,884	107	192,017	76	59,285	2,421	5,465,627
8,001 - 9,000	1,204	5,095,931	65	118,668	62	93,925	1,816	5,160,031
9,001 - 10,000	1,043	4,661,403	60	101,055	53	68,420	1,367	4,356,916
10,001 - 11,000	4,684	26,332,995	35	59,405	50	62,454	1,242	4,548,907
11,001 - 12,000	554	2,858,689	18	17,104	25	37,585	825	3,506,198
TOTALS	148,016	$528,435,519	853	$1,482,969	568	$198,880	19,025	$41,323,358

† DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID. AS SUCH, THEY CANNOT BE DIRECTLY COMPARED TO STATISTICS APPEARING IN TABLES 2 THROUGH 5 WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

*OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER $300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

Table 11
Homeowners-Renters Property Tax Assistance Statistics
TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME
1984 Calendar Year

HOUSEHOLD INCOME CLASS	HOMEOWNERS			RENTERS		
	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL
NOT MORE THAN $1,000	156	44	200	294	282	576
$1,001 - 1,200	37	6	43	135	85	220
1,201 - 1,400	27	3	30	115	96	211
1,401 - 1,600	37	9	46	248	145	393
1,601 - 1,800	39	10	49	236	145	381
1,801 - 2,000	75	7	82	272	117	389
2,001 - 2,200	112	10	122	603	191	794
2,201 - 2,400	137	11	148	700	324	1,024
2,401 - 2,600	132	19	151	519	258	777
2,601 - 2,800	179	12	191	725	704	1,429
2,801 - 3,000	225	26	251	817	404	1,221
3,001 - 3,200	259	21	280	823	325	1,148
3,201 - 3,400	326	22	348	830	328	1,158
3,401 - 3,600	438	28	466	1,211	381	1,592
3,601 - 3,800	509	24	533	1,122	356	1,478
3,801 - 4,000	608	30	638	1,334	359	1,693
4,001 - 4,200	758	19	777	1,595	491	2,086
4,201 - 4,400	855	35	890	1,912	769	2,681
4,401 - 4,600	1,001	59	1,060	2,462	1,071	3,533
4,601 - 4,800	1,243	67	1,310	2,718	789	3,507
4,801 - 5,000	1,418	93	1,511	2,988	865	3,853
5,001 - 5,200	1,762	119	1,881	3,976	1,450	5,426
5,201 - 5,400	2,158	183	2,341	6,102	2,794	8,896
5,401 - 5,600	3,024	724	3,748	14,348	12,643	26,991
5,601 - 5,800	7,501	976	8,477	34,267	14,019	48,286
5,801 - 6,000	7,187	529	7,716	25,718	5,578	31,296
6,001 - 6,200	3,038	156	3,194	8,355	7,770	16,125
6,201 - 6,400	2,445	129	2,574	6,359	3,982	10,341
6,401 - 6,600	2,366	151	2,517	6,952	4,732	11,684
6,601 - 6,800	2,287	113	2,400	4,512	1,534	6,046
6,801 - 7,000	2,137	125	2,262	3,181	755	3,936
7,001 - 7,200	2,045	110	2,155	2,772	639	3,411
7,201 - 7,400	1,906	93	1,999	2,416	454	2,870
7,401 - 7,600	2,033	90	2,123	2,296	373	2,669
7,601 - 7,800	1,890	89	1,979	2,196	293	2,489
7,801 - 8,000	1,734	82	1,816	1,976	271	2,247
8,001 - 8,200	1,776	69	1,845	1,828	239	2,067
8,201 - 8,400	1,696	68	1,764	1,802	243	2,045
8,401 - 8,600	1,707	72	1,779	1,713	197	1,910
8,601 - 8,800	1,605	48	1,653	1,621	202	1,823
8,801 - 9,000	1,547	58	1,605	1,543	183	1,726
9,001 - 9,200	1,424	39	1,463	1,442	124	1,566
9,201 - 9,400	1,461	51	1,512	1,344	123	1,467
9,401 - 9,600	1,532	39	1,571	1,342	107	1,449
9,601 - 9,800	1,316	48	1,364	1,236	102	1,338
9,801 - 10,000	1,391	49	1,440	1,255	96	1,351
10,001 - 10,200	1,288	52	1,340	1,718	146	1,864
10,201 - 10,400	1,676	80	1,756	2,000	154	2,154
10,401 - 10,600	1,378	63	1,441	1,693	145	1,838
10,601 - 10,800	1,287	47	1,334	1,617	143	1,760
10,801 - 11,000	1,361	60	1,421	1,563	118	1,681
11,001 - 11,200	804	25	829	709	54	763
11,201 - 11,400	712	26	738	714	50	764
11,401 - 11,600	719	21	740	583	55	638
11,601 - 11,800	580	16	596	459	34	493
11,801 - 12,000	487	15	502	382	38	420
TOTALS..................	77,831	5,170	83,001	173,649	68,325	241,974